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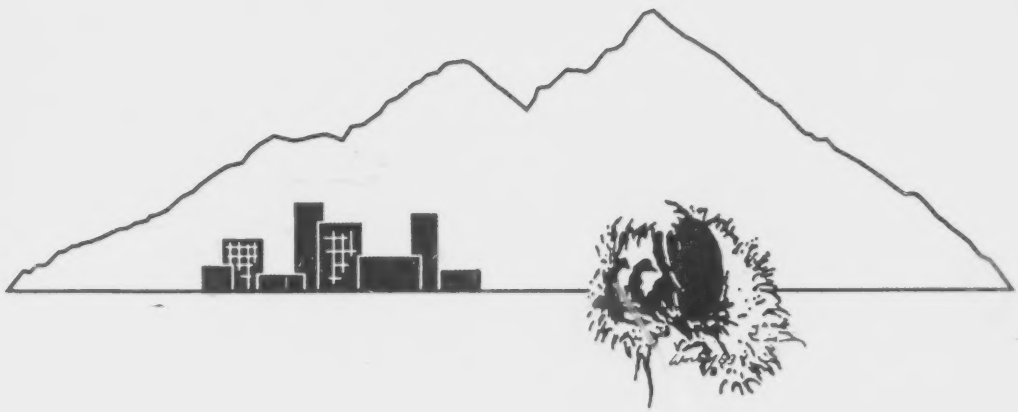
Alaska Taxable

1990



Municipal Taxation - Rates and Policies

Full Value Determination

Population and G.O. Bonded Debt

Volume XXX
January, 1991

State of Alaska
Walter J. Hickel, Governor

Department of Community and Regional Affairs
Edgar Blatchford, Commissioner

Alaska Taxable 1990

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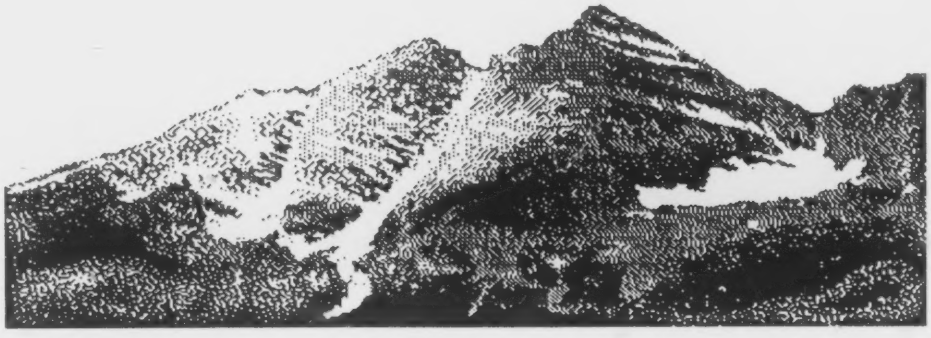
FOREWORD

The year of 1990 saw the formation of yet another borough in Alaska. The Denali Borough was formed on December 7, 1990, and has since become the only borough in Alaska to levy severance taxes against the extraction of natural resources. The Borough contains the City of Anderson and the unincorporated communities of Healy, McKinley Park, and Cantwell. The north and south boundaries end at Anderson and Cantwell, respectively, and the east and west boundaries are approximately 60 to 70 miles each way east and west of the George Parks Highway (State Highway No. 3).

In 1990, the Alaska Legislature ordered a study to be conducted on the subject of the taxation versus exemption of natural resource properties. That study is centered in this office, and is currently under way. The study will result in a report to the Legislature which will offer options for taxation or exemption, and certain recommendations, where appropriate. In conjunction with this study, our office has contacted each of the remaining 49 states and the Canadian Provinces to learn what taxing practices and procedures are employed by those jurisdictions. The report is due to the Legislature by January 15, 1992.

Michael W. Worley
State Assessor

Chapter 1



The Alaska Property Tax

CHAPTER 1

THE ALASKA PROPERTY TAX

The Power to Tax

The power to tax is an essential power of state sovereignty, not depending on a grant of authority from its constitution. However, constitutional provisions define and restrict a state's power to tax. Three important restrictions set out in the Alaska State Constitution are:

- "No tax shall be levied .... except for a public purpose."
  (Article IX, Section 6)
- "Standards for appraisal of all property assessed by the State or its political subdivisions shall be prescribed by law."
  (Article IX, Section 3)
- "The State may delegate taxing powers to organized boroughs and cities only."
  (Article X, Section 2)

Unlike the state, boroughs and cities don't have inherent powers of taxation, though some power was granted by the State Constitution and statutes. The power of taxation is extraordinary; administration can't be left to implication or inference. For that reason, Alaska Statutes and some Attorney General's opinions and court decisions, define the authority of municipalities in assessing, levying, and collecting property taxes.

Uniform Measures

"Taxes are said to be 'equal and uniform' when no person or class of persons in the taxing district, whether it be state, county, or city, is taxed at a different rate than are other persons in the same thing, and where the objects of taxation are the same, by whomsoever owned or whatsoever they may be." (Weatherly Independent School Dist. V. Hughes, Tex Civ. App. 41 S.W. 2nd 445, 447.)

The first step in establishing uniform assessment procedures in Alaska was taken in 1961-62 when the Legislature passed House Concurrent Resolution No. 14 (HCR 14). This resolution required the Local Affairs Agency (now the Division of Municipal & Regional Assistance in the Department of Community & Regional Affairs) to prepare:

- a study of assessment problems and procedures in Alaska,
- a manual for assessors, and
- a report recommending legislation "to assure a uniform, equalized, and realistic assessment of property throughout the state."

The resolution also authorized the Agency to inspect records of equalization, hire an assessor, and hold hearings to prepare the study, manual, and report.

The Local Affairs Agency and the Alaska Association of Assessing Officers published the manual for assessors in 1963 and updated it in 1967. It's no longer used except as historical reference. There are no plans to update the manual as there is no need for it anymore.

Several reports and studies have since been done by the local government agency; the most recent was "An Examination of Property Tax Exemptions," in 1980.

In 1962, the Legislature also adopted AS 14.17.140 stating the Department of Community and Regional Affairs, in consultation with the assessor for each district, shall determine the full and true value of the taxable real and personal property in each district.

Table 4 shows the full and true value estimate of taxable property and is used as the standard measure of community wealth for many state programs.

Definition of Full and True Value

Full and true value is "...the estimated price that the property would bring in an open market and under the then prevailing market conditions in a sale between a willing seller and a willing buyer, both conversant with the property and with prevailing general price levels." (AS 29.45.110) Full and true value determinations are made annually according to standards in Attorney General Opinion No.18, 1962.

The Full Value Determination

Local control is a basic assumption in Alaska's local government structure. As a result, municipalities have a unique amount of flexibility in property tax administration. Numerous optional exemptions may be adopted (AS 29.45.050). In addition, municipalities reassess property over different time periods, ranging from every year to every four or five years.

Because local systems vary widely, a common unit to measure local values is needed. The full value determination prepared by the Department of Community and Regional Affairs is that measure.

Sales studies, described in Chapter 2, and local assessors help the State assessor adjust locally generated values to offset for optional exemptions and varying reassessment cycles.

Program Uses

The major uses of full and true value estimates are:

- The State revenue sharing program's formula to compute a municipality's State revenue sharing entitlement is based on relative wealth and locally generated revenues,
- The public school foundation's funding formula uses full value determination as one component,
- The local match portion of cultural facilities grants partially uses the full value determination,
- Some grants for senior citizen programs use the full value determination, and
- The bonding ability for local public facilities is affected by full value determinations.

Property Tax Limitations

There are four statutory tax limitations in Alaska applying in varying degrees and circumstances. The limitations apply only to taxes for operating costs of local government; there's no limit on taxation to pay bonded indebtedness.

1. Second Class Cities can't levy property taxes exceeding one half of one percent (.5%) of the assessed value of property in the municipality in any one year. (AS 29.45.590)

2. No municipality can levy taxes exceeding three percent (3%) of the assessed value of property in the municipality in any one year. (AS 29.45.090)

3. No municipality, or combination of municipalities occupying the same geographic area, may levy taxes exceeding $1500 per resident in a year. (AS 29.45.090)

4. No municipality, or combination of municipalities occupying the same geographic area, may levy taxes on the value of property exceeding the product of 225% of the average per capita full and true value of property in the state multiplied by the number of residents of the taxing municipality. (AS 29.45.090)

Errors In Municipal Assessment, Valuation, or Taxation Records

Alaska Statutes, 29.45.103-105, were amended to provide review of municipal assessments, valuation, or taxation records and provide notice of major errors. The State assessor's office, using AS 29.45.103-105 and 19 AAC 39, investigates errors and notifies the municipality. The municipality corrects the error or appeals the assessor's determination.

Chapter 2

Population, Valuation, and General Obligation Bonded Indebtedness

Chapter 2

POPULATION, VALUATION, AND GENERAL OBLIGATION BONDED INDEBTEDNESS

POPULATION

The following population estimates were made by the Department of Community and Regional Affairs to establish revenue limits under AS 45.080.090 and to distribute state shared revenues under AS 29.60. All population estimates are as of July 1, 1990.

BOROUGHS / UNIFIED MUNICIPALITIES	POPULATION
Aleutians East Borough	2,567
Municipality of Anchorage	230,185
Bristol Bay Borough	1,451
Denali Borough	1,992
Fairbanks North Star Borough	74,031
Haines Borough	2,058
City & Borough of Juneau	28,881
Kenai Peninsula Borough	40,312
Ketchikan Gateway Borough	13,259
Kodiak Island Borough	15,679
Lake and Peninsula Borough	1,844
Matanuska-Susitna Borough	38,953
North Slope Borough	7,813
North Slope Borough (TAX CAP)	12,050 *
Northwest Arctic Borough	7,081
City & Borough of Sitka	8,526
TOTAL	474,632

* This figure is used to develop the municipality's tax cap under AS 29.45.080(c). This higher figure isn't included in the total.

HOME RULE CITIES	POPULATION	HOME RULE CITIES	POPULATION
Cordova	2,619	North Pole	1,644
Fairbanks	28,853	Palmer	3,300
Kenai	6,543	Petersburg	3,576
Ketchikan	7,943	Seward	2,829
Kodiak	6,787	Valdez	4,635
Nenana	555	Wrangell	2,630

1990 MUNICIPAL POPULATION REPORT
CONTINUED

FIRST CLASS CITIES	POPULATION	FIRST CLASS CITIES	POPULATION
Barrow	3,379	Nome	4,503
Craig	1,535	Pelican	290
Dillingham	2,232	St. Mary's	491
Galena	928	Sand Point	1,003
Haines	1,173	Seldovia	512
Homer	4,513	Skagway	718
Hoonah	894	Soldotna	3,733
Hydaburg	457	Tanana	422
Kake	682	Unalaska	2,265
King Cove	831	Wasilla	3,818
Klawock	897	Yakutat	527

SECOND CLASS CITIES	POPULATION	SECOND CLASS CITIES	POPULATION
Akhiok	93	Delta Junction	1,185
Akiak	272	Diomede	171
Akutan	432	Eagle	169
Alakanuk	559	Eek	261
Aleknagik	160	Ekwok	126
Allakaket	207	Elim	285
Ambler	312	Emmonak	675
Anaktuvuk Pass	246	False Pass	69
Anderson	646	Fort Yukon	646
Angoon	685	Gambell	520
Aniak	578	Golovin	154
Anvik	101	Goodnews Bay	244
Atka	107	Grayling	228
Atmautluak	247	Holy Cross	276
Atqasuk	217	Hooper Bay	807
Bethel	4,470	Houston	738
Bettles	45	Hughes	60
Brevig Mission	197	Huslia	225
Buckland	302	Kachemak	418
Chefornak	302	Kaktovik	224
Chevak	598	Kaltag	253
Chignik	128	Kasaan	80
Chuathbaluk	127	Kasigluk	445
Clark's Point	87	Kiana	414
Coffman Cove	180	Kivalina	307
Cold Bay	158	Kobuk	93
Deering	154	Kotlik	489

1990 MUNICIPAL POPULATION REPORT
CONTINUED

SECOND CLASS CITIES	POPULATION	SECOND CLASS CITIES	POPULATION
Kotzebue	2,961	Port Lions	300
Koyuk	250	Quinhagak	511
Koyukuk	143	Ruby	243
Kupreanof	52	Russian Mission	266
Kwethluk	563	St. George	188
Larsen Bay	149	St. Michael	299
Lower Kalskag	283	St. Paul	586
Manokotak	377	Savoonga	511
Marshall	294	Saxman	320
McGrath	533	Shageluk	317
Mekoryuk	197	Scammon Bay	672
Mountain Village	755	Selawik	152
Napakiak	343	Shaktoolik	184
Napaskiak	334	Sheldon Point	131
Newhalen	168	Shishmaref	448
New Stuyahok	375	Shungnak	224
Newtok	213	Stebbins	404
Nightmute	167	Teller	248
Nikolai	113	Tenakee Springs	108
Nondalton	229	Thorne Bay	614
Noorvik	600	Togiak	713
Nuiqsut	316	Toksook Bay	446
Nulato	380	Tuluksak	357
Nunapitchuk	390	Tununak	315
Old Harbor	322	Unalakleet	740
Ouzinkie	216	Upper Kalskag	173
Pilot Station	465	Wainwright	501
Platinum	58	Wales	147
Point Hope	610	White Mountain	180
Port Alexander	119	Whittier	299
Port Heiden	126		

Summary

Boroughs / Unified Municipalities	474,632
Cities outside boroughs	62,061
Unincorporated Communities outside boroughs	7,695
Metlakatla (Federal Law)	1,386
Total	**545,774**

VALUATION: JANUARY 1, 1990

Area	Local Taxable Full Value (AS 29.45)	State Taxable Full Value (Oil and Gas) (AS 43.56)	Full Value Determination (AS 14.17)
Taxing Jurisdictions	$22,763,083,200	$14,166,718,950	$36,929,802,150
Outside Taxing Jurisdictions	-0-	2,738,684,260	2,738,684,260
Total	$22,763,083,200	$16,905,403,210	$39,668,486,410

AVERAGE PER CAPITA FULL AND TRUE VALUE: JANUARY 1, 1990

(***including*** state assessed oil & gas)

Based on a State population of 545,774, the average per capita full and true value of taxable property is **$72,683**. When State assessed oil and gas property is excluded, the figure falls to **$41,708**.

GENERAL OBLIGATION BONDED DEBT: JULY 1, 1990

Area	Total Debt	Est. 7-1-90 Population	Per Capita Debt
Municipalities	$2,002,156,412	536,693	$3,731
State of Alaska	290,531,000	545,774	$532
Total	$2,292,687,412	545,774	$4,201

This is the total general obligation bonded indebtedness reported by all municipalities and the State of Alaska.

TABLE 1-A

POPULATION AND G.O. BONDED DEBT

TEN-YEAR HISTORY

1981 - 1990

Per capita valuation and per capita general obligation bonded debt are reported in this table. All municipalities are included except second class cities without debt or for which no valuation data are available. Data reported for debt and population are as of July 1, 1990.

YEAR	MUNICIPAL DEBT	STATE OF ALASKA DEBT	TOTAL DEBT	POP	PER CAPITA DEBT
1981	$1,091,019,504	$701,178,000	$1,792,197,504	422,187	$4,245
1982	$1,316,204,221	$842,413,000	$2,158,617,221	464,460	$4,648
1983	$1,619,154,450	$946,183,000	$2,565,332,450	516,324	$4,968
1984	$2,105,810,849	$924,008,000	$3,029,818,849	547,475	$5,534
1985	$2,084,098,600	$816,100,000	$2,900,198,600	566,657	$5,118
1986	$2,673,576,300	$706,883,000	$3,380,459,300	572,029	$5,910
1987	$2,463,790,232	$598,503,000	$3,062,293,232	574,200	$5,333
1988	$2,170,479,405	$489,818,000	$2,660,297,405	575,982	$4,619
1989	$1,966,970,441	$386,091,000	$2,353,061,441	540,563	$4,353
1990	$2,002,156,412	$290,531,000	$2,292,687,412	545,774	$4,201

TABLE 1-B

VALUATION, POPULATION, AND G.O. BONDED DEBT

BOROUGHS / UNIFIED MUNICIPALITIES	POP.	FULL VALUE DETERMINATION* ($)	PER CAP VALUE ($)	G.O. DEBT ($)	PER CAP DEBT ($)
ALEUTIANS EAST	**2,567**	**82,341,100**	**32,077**	**0**	**0**
ANCHORAGE	**230,185**	**9,753,462,970**	**42,372**	**514,911,497**	**2,237**
BRISTOL BAY	**1,451**	**134,312,700**	**92,566**	**2,920,000**	**2,012**
FAIRBANKS NSB	**74,031**	**3,158,826,670**	**42,669**	**93,758,000**	**1,266**
Fairbanks	28,853	1,029,214,700	35,671	3,095,000	107
North Pole	1,644	181,840,400	110,609	0	0
HAINES BOROUGH	**2,058**	**114,333,500**	**55,556**	**165,000**	**80**
Haines	1,173	54,422,800	46,396	605,000	516
JUNEAU	**28,881**	**1,368,803,500**	**47,395**	**47,575,000**	**1,647**
KENAI PENINSULA	**40,312**	**3,471,314,630**	**86,111**	**130,990,000**	**3,249**
Homer	4,513	228,428,000	50,616	5,818,000	1,289
Kachemak	418	18,626,100	44,560	0	0
Kenai	6,543	291,184,200	44,503	3,985,000	609
Seldovia	512	23,683,300	46,256	220,000	430
Seward	2,829	165,031,800	58,336	11,440,000	4,044
Soldotna	3,733	206,902,600	55,425	5,310,000	1,422
KETCHIKAN GATEWAY	**13,259**	**843,233,400**	**63,597**	**23,334,000**	**1,760**
Ketchikan	7,943	445,332,700	56,066	0	0
Saxman	320	13,782,100	43,069	0	0

* Totals include value of real and personal property taxable under state law (AS 29.45) and oil and gas related property assessed by the state (AS 43.56)

TABLE 1-B
CONTINUED

BOROUGHS / UNIFIED MUNICIPALITIES	POP.	FULL VALUE DETERMINATION* ($)	PER CAP VALUE ($)	G.O. DEBT ($)	PER CAP DEBT ($)
KODIAK ISLAND	**15,679**	**700,935,300**	**44,705**	**15,310,000**	**976**
Kodiak	6,787	465,478,000	68,584	1,145,000	169
LAKE and PENINSULA	**1,844**	**63,519,500**	**34,447**	**0**	**0**
MATANUSKA-SUSITNA	**38,953**	**1,759,432,710**	**45,168**	**113,062,221**	**2,903**
Houston	738	31,934,900	43,272	0	0
Palmer	3,300	101,521,600	30,764	1,418,000	430
Wasilla	3,818	223,597,400	58,564	0	0
NORTH SLOPE	**7,813**	**11,997,389,080**	**1,535,568**	**911,359,000**	**116,646**
NORTHWEST ARCTIC	**7,081**	**387,443,000**	**54,716**	**0**	**0**
SITKA	**8,526**	**463,380,100**	**54,349**	**18,850,000**	**2,211**

TABLE 1-B
CONTINUED

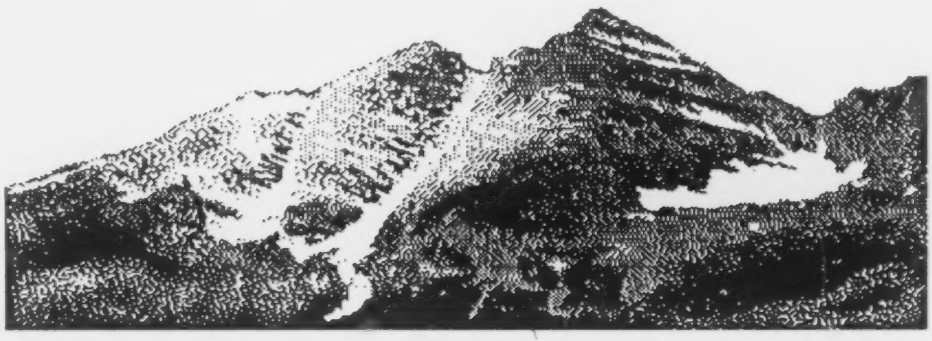
CITIES	POP	FULL VALUE DETERMINATION* ($)	PER CAP VALUE ($)	G.O. DEBT ($)	PER CAP DEBT ($)
BETHEL	4,470	180,299,500	40,335	683,588	153
CORDOVA	2,619	131,835,000	50,338	104,659	40
CRAIG	1,535	46,095,300	30,030	76,000	50
DELTA JUNCTION	1,185	30,902,100	26,078	0	0
DILLINGHAM	2,232	127,563,600	57,152	217,000	97
EAGLE	169	8,423,600	49,844	0	0
GALENA	928	20,177,800	21,743	700,807	755
HOONAH	894	21,953,900	24,557	0	0
HOOPER BAY	807	5,593,200	6,931	0	0
HYDABURG	457	5,688,400	12,447	0	0
KAKE	682	17,234,100	25,270	0	0
KLAWOCK	897	11,220,000	12,508	0	0
NENANA	555	15,678,100	28,249	2,112,186	3,806
NOME	4,503	137,876,000	30,619	5,722,500	1,271
PELICAN	290	13,564,700	46,775	0	0
PETERSBURG	3,576	168,620,400	47,153	7,337,000	2,052
ST. MARY'S	491	4,390,900	8,943	0	0
SKAGWAY	718	59,362,100	82,677	738,000	1,028
TANANA	422	11,096,900	26,296	0	0
UNALASKA	2,265	164,997,530	72,847	12,012,954	5,304
VALDEZ	4,635	1,301,226,560	280,739	58,014,000	12,517
WHITTIER	299	17,695,900	59,184	0	0
WRANGELL	2,630	109,706,100	41,713	10,257,000	3,900
YAKUTAT	527	19,872,300	37,708	0	0

SUMMARY *

	POP	FULL VALUE DETERMINATION* ($)	PER CAP VALUE ($)	G.O. DEBT ($)	PER CAP DEBT ($)
CITIES	37,786	$2,631,073,990	$69,631	$97,975,694	$2,593
STATE OF ALASKA	545,774	$39,668,486,410	$72,683	$290,531,000	$532
BOROUGHS / UNIFIED MUNICIPALITIES	474,632	$34,298,728,160	$72,264	$1,872,234,718	$3,945
CITIES WITHIN BOROUGHS	73,124	$3,480,980,600	$47,604	$31,946,000	$437
TOTAL	545,774	$39,668,486,410	$72,683	$2,292,687,412	$4,201

* Does not include any value for unincorporated areas of the state nor for second class cities that do not levy property tax and are under 750 in population.

Chapter 3



Assessment Statistics

and

Ratio Studies

CHAPTER 3

ASSESSMENT STATISTICS AND RATIO STUDIES

Local assessors have a legal, professional, and ethical responsibility to uniformly value all property in their jurisdiction. They must also make sure all values on the assessment roll represent "full and true value" according to AS 29.45.110.

Assessment ratio studies measure uniformity and analyze values in and among jurisdictions. The ratios show whether there is unequal taxation and the need to adjust tax assessments. There are two major types of assessment ratio studies: sales ratio studies and appraisal ratio studies. The sales ratio study is commonly used in Alaska and is discussed here.

The sales ratio study compares assessed values to sale prices (transacted during a specific time period and verified). The results are expressed as a percentage ratio. The numerator is the assessed value and the denominator is the sale price:

$$\frac{\text{ASSESSED VALUE}}{\text{SALE PRICE}} = \text{RATIO (expressed as percentage)}$$

For example, if a residence assessed at $90,000 sells for $100,000 the ratio of assessment to sale price is 90 percent.

$$\frac{90{,}000}{100{,}000} = 90\%$$

Preparation of a Sales Ratio Study

1. Assemble Sales Data

   a. Collect sales data from recorders' offices, local realtors, developers, and bankers.

   b. Verify sales data by contacting the grantee, grantor, or realtor.

2. Select Samples

   a. Check disbursement of sales to insure uniform coverage of total areas and avoid too much information from one area.

   b. Restrict selections to individual classes of property (residential, commercial, and industrial).

3. Compile Usable Data

   a. Correlate usable sales information into a usable listing.

   b. Divide current assessed values by sales price to get individual ratios.

   c. Sort resulting ratios and remove inconsistencies. For example, a piece of vacant land may have been sold and improved. The assessed value includes the improvement but the sale price was for vacant land.

4. Compute Statistical Data

   Develop a weighted mean by dividing the total of all assessed values by the total of all sale prices. This is an accurate representation of the overall ratio of assessments to sales on a unit-wide basis.

Uses of Ratios

Sales ratio studies are commonly used in state equalization or full value determinations. Normally, the weighted mean ratio is used to determine full value. A local assessor can use the ratios to determine the level of assessment and internal equity or to show areas needing professional attention.

Usable Listing Example

Assessed Value	Sale Price	Ratio
100,000	106,000	94.34%
106,000	100,000	106.00%
107,000	109,000	98.17%
125,000	132,000	94.70%
130,000	127,000	102.36%
122,500	122,500	100.00%
140,000	141,000	99.29%
967,500	966,500	100.10%

Limitations of Use

Assessment ratio studies show the relation between market values and assessed values, and assessed values within and among areas. These studies show inequities; they don't correct differences among individual properties.

A sales ratio study is as accurate as the information used. Care in selecting, screening, and verifying information is essential.

A study must not be overloaded with specific types of property. Segregating by class (commercial or residential) and type (improved, vacant, or water front) allows proper weight for each class and type of property.

ASSESSMENT RATIO STUDIES

The following can be used by municipalities to monitor assessment performance, show the need for general reassessment, or show neighborhoods or types of properties needing reassessment.

Note: These tests are guidelines and don't replace statistical tests. In each case, the sample size should be at least 30.

- If the ratio is more than 110%,
  - over-assessment errors are more common than under-assessment errors.
  - high-valued properties are assessed with a lower median ratio than low-valued property (regressivity).

- If the ratio is less than 95%,
  - under-assessment errors are more common than over-assessment errors.
  - high-valued properties are assessed with a higher median ratio than low-valued properties (progressivity).

TABLE 2

LOCAL TAX POLICY

BOROUGHS / UNIFIED MUNICIPALITIES	RESIDENTIAL	BUSINESS MACH/ EQUIP	MOTOR VEHICLES	BOATS & VESSELS	BUSINESS INVENTORY	AIRCRAFT
ANCHORAGE	FV	FV	ST COL	FV	FV	FV
BRISTOL BAY	OP EX	FV	FV	FV	FV	FV
FAIRBANKS NORTH STAR	OP EX	EX	EX	EX	EX	EX
HAINES	FV	FV	EX	FF	EX	FV
JUNEAU	FV	FV	EX	EX	FV	FV*
KENAI PENINSULA	OP EX	FV	ST COL	FV	EX	FV
KETCHIKAN GATEWAY	FV	FV	ST COL	FF	EX	FV
KODIAK ISLAND	FV	FV	ST COL	FF	EX	FV
MATANUSKA-SUSITNA	FV	FV	ST COL	FV	FV	FV
NORTH SLOPE	OP EX	FV	FV	FV	FV	FV
SITKA	FV	FV	EX	FF	FV	FV
CITIES						
CORDOVA	FV	EX	EX	EX	EX	EX
CRAIG	FV	EX	EX	EX	EX	EX
DILLINGHAM	FV	FV	EX	FV	FV	FV
EAGLE	FV	EX	EX	EX	EX	EX
NENANA	FV	FV	ST COL	FV	FV	FV
NOME	FV	FV	ST COL	FV	FV	EX
PELICAN	FV	FV	EX	FF	FV	FV
PETERSBURG	FV	FV	ST COL	EX	EX	FV
SKAGWAY	FV	EX	EX	EX	EX	EX
UNALASKA	FV	FV	EX	EX	FV	FV
VALDEZ	OP EX	EX	EX	EX	EX	EX
WHITTIER	FV	FV	ST COL	FV	EX	EX
WRANGELL	FV	FV	EX	EX	EX	FV
YAKUTAT	FV	EX	EX	EX	EX	EX

The following municipalities don't levy property taxes:

Boroughs	First Class Cities		
ALEUTIANS EAST	GALENA	KAKE	SAND POINT
LAKE & PENINSULA	HOONAH	KING COVE	ST. MARY'S
NORTHWEST ARCTIC	HYDABURG	KLAWOCK	TANANA

EX Exempt Property
FV Full and True Value Assessment
FF Optional, flat fee collected in lieu of property tax (AS 29.45.050 [b][1])
OP EX Optional, residential exemption up to $10,000 exercised. (AS 29.45.050[a])
ST COL State collected, annual motor vehicle tax. (AS 28.10.431)

* *Commercial at FV and Private exempt*

TABLE 3

LOCAL ASSESSMENTS VS. FULL VALUE

Table 3 has three parts: real property (3-A), personal property (3-B), and real and personal property combined (3-C)

TABLE 3-A - REAL PROPERTY

BOROUGHS / UNIFIED MUNICIPALITIES	ASSESSED VALUE ($)	FULL VALUE ($)	RATIO (%)
ALEUTIANS EAST	**0**	**50,918,200**	**0.00%**
ANCHORAGE	**7,388,679,942**	**7,782,663,800**	**94.94%**
BRISTOL BAY	**63,203,900**	**75,599,300**	**83.60%**
FAIRBANKS NORTH STAR	**2,136,969,593**	**2,250,481,000**	**94.96%**
Fairbanks (City)	826,114,971	867,214,700	95.26%
North Pole	150,286,497	154,740,400	97.12%
Other	1,160,568,125	1,228,525,900	94.47%
HAINES	**75,829,830**	**83,642,400**	**90.66%**
Haines	37,119,495	41,403,800	89.65%
Other	38,710,335	42,238,600	91.65%
JUNEAU	**1,051,366,200**	**1,076,557,300**	**97.66%**
KENAI PENINSULA	**2,162,023,191**	**2,340,046,100**	**92.39%**
Homer	150,451,950	163,767,800	91.87%
Kachemak	13,509,800	14,797,400	91.30%
Kenai	194,803,443	213,523,100	91.23%
Seldovia	11,764,100	14,845,800	79.24%
Seward	91,126,116	100,612,800	90.57%
Soldotna	153,839,135	166,227,900	92.55%
Other	1,546,528,647	1,666,271,300	92.81%

ASSESSED VALUE : Actual assessed value of property currently taxed at the local level.

FULL VALUE : The full value of real and personal property that can be taxed under state law as equalized by the Department of Community and Regional Affairs according to standards defined in Attorney General Opinion No. 18, 1962.

RATIO : The relationship of actual assessed property values to the Department's full value determination expressed as a percentage.

TABLE 3-A - REAL PROPERTY

CONTINUED

BOROUGHS / UNIFIED MUNICIPALITIES	ASSESSED VALUE ($)	FULL VALUE ($)	RATIO (%)
KETCHIKAN GATEWAY	**647,554,850**	**672,384,600**	**96.31%**
Ketchikan	335,796,200	349,378,300	96.11%
Saxman	8,307,950	10,170,600	81.69%
Other	303,450,700	312,835,700	97.00%
KODIAK ISLAND	**406,433,607**	**433,753,700**	**93.70%**
LAKE & PENINSULA	**0**	**41,436,600**	**0.00%**
MATANUSKA-SUSITNA	**1,347,589,600**	**1,406,008,800**	**95.85%**
Houston	26,125,500	27,277,000	95.78%
Palmer	69,887,700	73,952,300	94.50%
Wasilla	170,118,200	177,627,500	95.77%
Other	1,081,458,200	1,127,152,000	95.95%
NORTH SLOPE	**106,852,528**	**122,387,200**	**87.31%**
NORTHWEST ARCTIC	**0**	**356,171,700**	**0.00%**
SITKA	**368,933,570**	**366,733,200**	**100.60%**

TABLE 3-A - REAL PROPERTY

CONTINUED

This Table Does Not List Second Class Cities Under 750 in Population Unless They Currently Levy A Property Tax.

CITIES	ASSESSED VALUE ($)	FULL VALUE ($)	RATIO (%)
BETHEL	0	150,188,700	0.00%
CORDOVA	70,992,249	74,754,100	94.97%
CRAIG	30,536,250	31,370,300	97.34%
DELTA JUNCTION	0	22,482,500	0.00%
DILLINGHAM	71,579,190	80,099,900	89.36%
EAGLE	6,257,715	6,916,400	90.48%
GALENA	0	17,545,200	0.00%
HOONAH	0	13,602,600	0.00%
HOOPER BAY	0	3,988,400	0.00%
HYDABURG	0	3,567,200	0.00%
KAKE	0	13,574,600	0.00%
KLAWOCK	0	6,673,300	0.00%
NENANA	9,2*5,282	10,242,200	89.97%
NOME	103,797,355	102,769,700	101.00%
PELICAN	7,639,800	7,639,800	100.00%
PETERSBURG	110,050,100	110,050,100	100.00%
ST. MARY'S	0	3,340,000	0.00%
SKAGWAY	52,746,900	52,757,300	99.98%
TANANA	0	10,416,400	0.00%
UNALASKA	95,437,130	106,613,300	89.52%
VALDEZ	92,912,281	103,937,000	89.39%
WHITTIER	10,116,924	9,727,800	104.00%
WRANGELL	75,607,809	76,476,800	98.86%
YAKUTAT	10,959,269	13,577,000	80.72%

SUMMARY

	ASSESSED VALUE	FULL VALUE	RATIO
BOROUGHS / UNIFIED MUNICIPALITIES	**$15,755,436,811**	**$17,058,783,900**	**92.36%**
CITIES	$747,848,254	$1,032,310,600	72.44%
TOTAL	**$16,503,285,065**	**$18,091,094,500***	**91.22%**

* Real Property is not assessed in areas outside taxing jurisdictions. This total excludes formula calculated full value determinations for municipalities under 750 in population and any values for unorganized areas of the state.

TABLE 3-B - PERSONAL PROPERTY

BOROUGHS / UNIFIED MUNICIPALITIES	ASSESSED VALUE ($)	FULL VALUE ($)	RATIO (%)
ALEUTIANS EAST	**0**	**31,422,900**	**0.00%**
ANCHORAGE	**1,210,794,091**	**1,875,616,200**	**64.55%**
BRISTOL BAY	**58,713,400**	**58,713,400**	**100.00%**
FAIRBANKS NORTH STAR	**0**	**430,525,000**	**0.00%**
Fairbanks	0	162,000,000	0.00%
North Pole	0	27,100,000	0.00%
Other	0	241,425,000	0.00%
HAINES	**20,427,057**	**30,691,100**	**66.56%**
Haines	8,035,089	13,019,000	61.72%
Other	12,391,968	17,672,100	70.12%
JUNEAU	**149,536,875**	**292,246,200**	**51.17%**
KENAI PENINSULA	**293,186,715**	**489,502,500**	**59.89%**
Homer	41,398,936	64,660,200	64.03%
Kachemak	1,773,771	3,828,700	46.33%
Kenai	42,806,754	77,661,100	55.12%
Seldovia	6,037,788	8,837,500	68.32%
Seward	48,983,244	64,419,000	76.04%
Soldotna	20,497,903	40,674,700	50.39%
Other	131,688,319	229,421,300	57.40%
KETCHIKAN GATEWAY	**53,771,000**	**170,848,800**	**31.47%**
Ketchikan	25,387,850	95,954,400	26.46%
Saxman	824,650	3,611,500	22.83%
Other	27,558,500	71,282,900	38.66%

TABLE 3-B - PERSONAL PROPERTY

CONTINUED

BOROUGHS / UNIFIED MUNICIPALITIES	ASSESSED VALUE ($)	FULL VALUE ($)	RATIO (%)
KODIAK ISLAND	**73,508,740**	**267,181,600**	**27.51%**
LAKE & PENINSULA	**0**	**22,082,900**	**0.00%**
MATANUSKA-SUSITNA	**160,684,465**	**345,428,900**	**46.52%**
Houston	1,089,259	4,657,900	23.39%
Palmer	13,035,628	27,569,300	47.28%
Wasilla	29,714,387	45,969,900	64.64%
Other	116,845,191	267,231,800	43.72%
NORTH SLOPE	**43,590,300**	**70,839,200**	**61.53%**
NORTHWEST ARCTIC	**0**	**31,271,300**	**0.00%**
SITKA	**49,646,916**	**96,646,900**	**51.37%**

TABLE 3-B - PERSONAL PROPERTY

CONTINUED

CITIES	ASSESSED VALUE ($)	FULL VALUE ($)	RATIO (%)
BETHEL	0	30,110,800	0.00%
CORDOVA	0	57,080,900	0.00%
CRAIG	0	14,725,000	0.00%
DELTA JUNCTION	0	8,419,600	0.00%
DILLINGHAM	40,336,989	47,463,700	84.98%
EAGLE	0	1,507,200	0.00%
GALENA	0	2,632,600	0.00%
HOONAH	0	8,351,300	0.00%
HOOPER BAY	0	1,604,800	0.00%
HYDABURG	0	2,121,200	0.00%
KAKE	0	3,659,500	0.00%
KLAWOCK	0	4,546,700	0.00%
NENANA	2,285,909	5,435,900	42.05%
NOME	23,976,255	35,106,300	68.30%
PELICAN	2,101,036	5,924,900	35.46%
PETERSBURG	14,235,300	58,570,300	24.30%
ST. MARY'S	0	1,050,900	0.00%
SKAGWAY	0	6,604,800	0.00%
TANANA	0	680,500	0.00%
UNALASKA	53,966,068	58,353,800	92.48%
VALDEZ	0	57,528,400	0.00%
WHITTIER	5,610,811	7,968,100	70.42%
WRANGELL	7,035,032	33,229,300	21.17%
YAKUTAT	0	6,295,300	0.00%

SUMMARY

	ASSESSED VALUE	FULL VALUE	RATIO
BOROUGHS / UNIFIED MUNICIPALITIES	**$2,113,859,559**	**$4,213,016,900**	**50.17%**
CITIES	**$149,547,400**	**$458,971,800**	**32.58%**
TOTAL	**$2,263,406,959**	**$4,671,988,700***	**48.45%**

* Excludes formula calculated full value determinations for municipalities under 750 in population and any values for unorganized areas of the state.

TABLE 3-C - REAL AND PERSONAL PROPERTY

BOROUGHS/UNIFIED MUNICIPALITIES	ASSESSED VALUE ($)	FULL VALUE ($)	RATIO (%)
ALEUTIANS EAST (1)	**0**	**82,341,100**	**0.00%**
ANCHORAGE	**8,599,474,033**	**9,658,280,000**	**89.04%**
BRISTOL BAY	**121,917,300**	**134,312,700**	**90.77%**
FAIRBANKS NORTH STAR	**2,136,969,593**	**2,681,006,000**	**79.71%**
Fairbanks	826,114,971	1,029,214,700	80.27%
North Pole	150,286,497	181,840,400	82.65%
Other	1,160,568,125	1,469,950,900	78.95%
HAINES BOROUGH	**96,256,887**	**114,333,500**	**84.19%**
Haines	45,154,584	54,422,800	82.97%
Other	51,102,303	59,910,700	85.30%
JUNEAU	**1,200,903,075**	**1,368,803,500**	**87.73%**
KENAI PENINSULA	**2,455,209,906**	**2,829,548,600**	**86.77%**
Homer	191,850,886	228,428,000	83.99%
Kachemak	15,283,571	18,626,100	82.05%
Kenai	237,610,197	291,184,200	81.60%
Seldovia	17,801,888	23,683,300	75.17%
Seward	140,109,360	165,031,800	84.90%
Soldotna	174,337,038	206,902,600	84.26%
Other	1,678,216,966	1,895,692,600	88.53%
KETCHIKAN GATEWAY	**701,325,850**	**843,233,400**	**83.17%**
Ketchikan	361,184,050	445,332,700	81.10%
Saxman	9,132,600	13,782,100	66.26%
Other	331,009,200	384,118,600	86.17%

TABLE 3-C - REAL AND PERSONAL PROPERTY

CONTINUED

BOROUGHS/UNIFIED MUNICIPALITIES	ASSESSED VALUE ($)	FULL VALUE ($)	RATIO (%)
KODIAK ISLAND	**479,942,347**	**700,935,300**	**68.47%**
LAKE & PENINSULA	**0**	**63,519,500**	**0.00%**
MATANUSKA-SUSITNA	**1,508,274,065**	**1,751,437,700**	**86.12%**
Houston	27,214,759	31,934,900	85.22%
Palmer	82,923,328	101,521,600	81.68%
Wasilla	199,832,587	223,597,400	89.37%
Other	1,198,303,391	1,394,383,800	85.94%
NORTH SLOPE	**150,442,828**	**193,226,400**	**77.86%**
NORTHWEST ARCTIC	**0**	**387,443,000**	**0.00%**
SITKA	**418,580,486**	**463,380,100**	**90.33%**

TABLE 3-C - REAL AND PERSONAL PROPERTY

CONTINUED

CITIES	ASSESSED VALUE ($)	FULL VALUE ($)	RATIO (%)
BETHEL	0	180,299,500	0.00%
CORDOVA	70,992,249	131,835,000	53.85%
CRAIG	30,536,250	46,095,300	66.25%
DELTA JUNCTION	0	30,902,100	0.00%
DILLINGHAM	111,916,179	127,563,600	87.73%
EAGLE	6,257,715	8,423,600	74.29%
GALENA	0	20,177,800	0.00%
HOONAH	0	21,953,900	0.00%
HOOPER BAY	0	5,593,200	0.00%
HYDABURG	0	5,688,400	0.00%
KAKE	0	17,234,100	0.00%
KLAWOCK	0	11,220,000	0.00%
NENANA	11,501,191	15,678,100	73.36%
NOME	127,773,610	137,876,000	92.67%
PELICAN	9,740,836	13,564,700	71.81%
PETERSBURG	124,285,400	168,620,400	73.71%
ST. MARY'S	0	4,390,900	0.00%
SKAGWAY-	52,746,900	59,362,100	88.86%
TANANA	0	11,096,900	0.00%
UNALASKA	149,403,198	164,967,100	90.57%
VALDEZ	92,912,281	161,465,400	57.54%
WHITTIER	15,727,735	17,695,900	88.88%
WRANGELL	82,642,841	109,706,100	75.33%
YAKUTAT	10,959,269	19,872,300	55.15%

SUMMARY

	ASSESSED VALUE	FULL VALUE	RATIO
BOROUGHS / UNIFIED MUNICIPALITIES	**$17,869,296,370**	**$21,271,800,800**	**84.00%**
CITIES	**$897,395,654**	**$1,491,282,400**	**60.18%**
TOTAL	**$18,766,692,024**	**$22,763,083,200***	**82.44%**

*Excludes formula calculated full value determinations for municipalities under 750 in population and any values for unorganized areas of the state.

TABLE 4

FULL VALUE DETERMINATION

(As of January 1)

BOROUGHS/UNIFIED MUNICIPALITIES	AS 29.45 LOCAL TAXABLE FULL VALUE ($)	AS 43.56 STATE TAXABLE FULL VALUE ($) (OIL & GAS)	FULL VALUE DETERMINATION ($)
ALEUTIANS EAST	**82,341,100**	**0**	**82,341,100**
ANCHORAGE	**9,658,280,000**	**95,182,970**	**9,753,462,970**
BRISTOL BAY	**134,312,700**	**0**	**134,312,700**
FAIRBANKS NORTH STAR	**2,681,006,000**	**477,820,670**	**3,158,826,670**
Fairbanks	1,029,214,700	0	1,029,214,700
North Pole	181,840,400	0	181,840,400
Other	1,469,950,900	0	1,469,950,900
HAINES BOROUGH	**114,333,500**	**0**	**114,333,500**
Haines	54,422,800	0	54,422,800
Other	59,910,700	0	59,910,700
JUNEAU	**1,368,803,500**	**0**	**1,368,803,500**
KENAI PENINSULA	**2,829,548,600**	**641,766,030**	**3,471,314,630**
Homer	228,428,000		228,428,000
Kachemak	18,626,100		18,626,100
Kenai	291,184,200		291,184,200
Seldovia	23,683,300		23,683,300
Seward	165,031,800		165,031,800
Soldotna	206,902,600		206,902,600
Other	1,895,692,600		1,895,692,600

LOCAL TAXABLE FULL VALUE, AS 29.45: The full value of real and personal property that can be taxed under state law as equalized by the Department of Community and Regional Affairs according to standards defined in Attorney General Opinion No. 18, 1962.

STATE TAXABLE OIL & GAS PROPERTY, AS 43.56: The assessed value of oil and gas exploration, production and transportation property as determined by the Petroleum Division, Department of Revenue.

FULL VALUE DETERMINATION: The full value of property taxable under state law (AS 29.45) and oil and gas related property assessed by the State (AS 43.56).

TABLE 4
CONTINUED

FULL VALUE DETERMINATION
(As of January 1)

BOROUGHS/UNIFIED MUNICIPALITIES	AS 29.45 LOCAL TAXABLE FULL VALUE ($)	AS 43.56 STATE TAXABLE FULL VALUE ($) (OIL & GAS)	FULL VALUE DETERMINATION ($)
KETCHIKAN GATEWAY	**843,233,400**	**0**	**843,233,400**
Ketchikan	445,332,700	0	445,332,700
Saxman	13,782,100	0	13,782,100
Other	384,118,600	0	384,118,600
KODIAK ISLAND	**700,935,300**	**0**	**700,935,300**
LAKE & PENINSULA	**63,519,500**	**0**	**63,519,500**
MATANUSKA-SUSITNA	**1,751,437,700**	**7,995,010**	**1,759,432,710**
Houston	31,934,900		31,934,900
Palmer	101,521,600		101,521,600
Wasilla	223,597,400		223,597,400
Other	1,394,383,800		1,394,383,800
NORTH SLOPE	**193,226,400**	**11,804,162,680**	**11,997,389,080**
NORTHWEST ARCTIC	**387,443,000**	**0**	**387,443,000**
SITKA	**463,380,100**	**0**	**463,380,100**

TABLE 4
CONTINUED

FULL VALUE DETERMINATION
(As of January 1)

CITIES	AS 29.45 LOCAL TAXABLE FULL VALUE ($)	AS 43.56 STATE TAXABLE FULL VALUE ($) (OIL & GAS)	FULL VALUE DETERMINATION ($)
BETHEL	180,299,500	0	180,299,500
CORDOVA	131,835,000	0	131,835,000
CRAIG	46,095,300	0	46,095,300
DELTA JUNCTION	30,902,100	0	30,902,100
DILLINGHAM	127,563,600	0	127,563,600
EAGLE	8,423,600	0	8,423,600
GALENA	20,177,800	0	20,177,800
HOONAH	21,953,900	0	21,953,900
HOOPER BAY	5,593,200	0	5,593,200
HYDABURG	5,688,400	0	5,688,400
KAKE	17,234,100	0	17,234,100
KLAWOCK	11,220,000	0	11,220,000
NENANA	15,678,100	0	15,678,100
NOME	137,876,000	0	137,876,000
PELICAN	13,564,700	0	13,564,700
PETERSBURG	168,620,400	0	168,620,400
ST. MARY'S	4,390,900	0	4,390,900
SKAGWAY	59,362,100	0	59,362,100
TANANA	11,096,900	0	11,096,900
UNALASKA	164,967,100	30,430	164,997,530
VALDEZ	161,465,400	1,139,761,160	1,301,226,560
WHITTIER	17,695,900	0	17,695,900
WRANGELL	109,706,100	0	109,706,100
YAKUTAT	19,872,300	0	19,872,300

TABLE 4
CONTINUED

FULL VALUE DETERMINATION

(As of January 1)

SUMMARY*

	AS 29.45 LOCAL TAXABLE FULL VALUE ($)	AS 43.56 STATE TAXABLE FULL VALUE ($) (OIL & GAS)	FULL VALUE DETERMINATION ($)
OUTSIDE TAXING JURISDICTIONS	(NOT DETERMINED)	$2,738,684,260	$2,738,684,260
BOROUGHS/UNIFIED MUNICIPALITIES	$21,271,800,800	$13,026,927,360	$34,298,728,160
CITIES OUTSIDE BOROUGHS	$1,491,282,400	$1,139,791,590	$2,631,073,990
TOTAL	$22,763,083,200	$16,905,403,210	$39,668,486,410

*Excludes formula-calculated full value determinations for second class cities under 750 in population and values for unorganized areas of the state.

TABLE 4-A

COMPARISON OF FULL VALUE DETERMINATION

This is a three-year comparison of the Department's equalized full value figures including locally and state assessed property values in all boroughs and cities except second class cities located outide boroughs and not levying a property tax.

BOROUGHS/UNIFIED MUNICIPALITIES	1988 ($)	1989 ($)	% of Change '88 to '89	1990 ($)	% of Change '89 to '90
ALEUTIANS EAST	**80,224,800**	**87,528,600**	**9.10%**	**82,341,100**	**-5.93%**
ANCHORAGE	10,766,605,900	9,764,661,900	-9.31%	**9,658,280,000**	-1.09%
State Assessed	66,944,510	72,060,510	7.64%	95,182,970	32.09%
Total	**10,833,550,410**	**9,836,722,410**	**-9.20%**	**9,753,462,970**	**-0.85%**
BRISTOL BAY	**118,180,200**	**117,937,900**	**-0.21%**	**134,312,700**	**13.88%**
FAIRBANKS NSB	3,132,222,400	2,846,892,000	-9.11%	2,681,006,000	-5.83%
State Assessed	538,654,860	551,439,900	2.37%	477,820,670	-13.35%
Total	**3,670,877,260**	**3,398,331,900**	**-7.42%**	**3,158,826,670**	**-7.05%**
HAINES	**112,613,100**	**103,888,200**	**-7.75%**	**114,333,500**	**10.05%**
JUNEAU	**1,353,312,100**	**1,247,450,700**	**-7.82%**	**1,368,803,500**	**9.73%**
KENAI PENINSULA	3,034,589,600	2,764,278,200	-8.91%	2,829,548,600	**2.36%**
State Assessed	487,144,680	521,602,510	7.07%	641,766,030	**23.04%**
Total	**3,521,734,280**	**3,285,880,710**	**-6.70%**	**3,471,314,630**	**5.64%**
KETCHIKAN GATEWAY	**832,989,600**	**819,271,400**	**-1.65%**	**843,233,400**	**2.92%**
KODIAK ISLAND	**594,626,000**	**645,143,800**	**8.50%**	**700,935,300**	**8.65%**
LAKE & PENINSULA	**N/A**	**60,371,500**	**0.00%**	**63,519,500**	**5.21%**
MAT-SU	2,285,576,600	1,811,103,500	-20.76%	1,751,437,700	**-3.29%**
State Assessed	4,413,580	2,452,990	-44.42%	7,995,010	**225.93%**
Total	**2,289,990,180**	**1,813,556,490**	**-20.81%**	**1,759,432,710**	**-2.98%**

TABLE 4-A
CONTINUED

COMPARISON OF FULL VALUE DETERMINATION

BOROUGHS/UNIFIED MUNICIPALITIES	1988 ($)	1989 ($)	% of Change '88 to '89	1990 ($)	% of Change '89 to '90
NORTH SLOPE	191,190,000	175,660,300	-8.12%	193,226,400	10.00%
State Assessed	12,100,779,430	11,786,114,000	-2.60%	11,804,162,680	0.15%
Total	**12,291,969,430**	**11,961,774,300**	**-2.69%**	**11,997,389,080**	**0.30%**
NORTHWEST ARCTIC	**158,046,000**	**142,713,800**	**-9.70%**	**387,443,000**	**171.48%**
SITKA	**474,159,200**	**445,849,500**	**-5.76%**	**463,380,100**	**3.70%**
TOTAL BOROUGHS/ UNIFIED MUNICIPALITIES	**36,332,272,560**	**33,967,421,210**	**-6.51%**	**34,298,728,160**	**0.98%**

CITIES	1988 ($)	1989 ($)	% of Change '88 to '89	1990 ($)	% of Change '89 to '90
BETHEL	181,980,500	181,980,500	0.00%	180,299,500	-0.92%
CORDOVA	116,103,500	122,992,900	5.93%	131,835,000	7.19%
CRAIG	38,783,800	40,178,500	3.60%	46,095,300	14.73%
DELTA JUNCTION	30,474,500	27,731,800	-9.00%	30,902,100	11.43%
DILLINGHAM	121,551,200	118,601,000	-2.43%	127,563,600	7.56%
EAGLE	8,294,300	8,388,300	1.13%	8,423,600	0.42%
GALENA	19,585,100	19,585,100	0.00%	20,177,800	3.03%
HOONAH	22,722,100	21,586,000	-5.00%	21,953,900	1.70%
HOOPER BAY	5,203,800	5,203,800	0.00%	5,593,200	7.48%
HYDABURG	9,499,000	9,024,100	-5.00%	5,688,400	-36.96%
KAKE	17,730,300	16,843,800	-5.00%	17,234,100	2.32%
KLAWOCK	9,677,900	9,194,000	-5.00%	11,220,000	22.04%
NENANA	16,515,500	16,186,800	-1.99%	15,678,100	-3.14%
NOME	140,082,900	137,990,000	-1.49%	137,876,000	-0.08%
PELICAN	10,655,300	10,440,800	-2.01%	13,564,700	29.92%
PETERSBURG	173,084,000	162,441,900	-6.15%	168,620,400	3.80%
ST. MARY'S	4,184,700	4,184,700	0.00%	4,390,900	4.93%
SKAGWAY	55,458,400	54,411,100	-1.89%	59,362,100	9.10%
TANANA	11,511,900	11,511,900	0.00%	11,096,900	-3.60%

TABLE 4-A
CONTINUED

COMPARISON OF FULL VALUE DETERMINATION

CITIES	1988 ($)	1989 ($)	% of Change '88 to '89	1990 ($)	% of Change '89 to '90
UNALASKA	96,500,600	116,097,600	20.31%	164,967,100	42.09%
State Assessed	68,140	27,640	-59.44%	30,430	10.09%
Total	**96,568,740**	**116,125,240**	**20.25%**	**164,997,530**	**42.09%**
VALDEZ	143,116,500	139,680,300	-2.40%	161,465,400	15.60%
State Assessed	1,314,014,820	1,230,690,600	-6.34%	1,139,761,160	-7.39%
Total	**1,457,131,320**	**1,370,370,900**	**-5.95%**	**1,301,226,560**	**-5.05%**
WHITTIER	18,775,900	18,415,600	-1.92%	17,695,900	-3.91%
WRANGELL	104,344,800	110,198,000	5.61%	109,706,100	-0.45%
YAKUTAT	19,041,900	19,792,100	3.94%	19,872,300	0.41%

SUMMARY *

	1988 ($)	1989 ($)	% of Change '88 to '89	1990 ($)	% of Change '89 to '90
OUTSIDE TAXING JURISDICTIONS (oil & gas property)	**3,197,363,470**	**2,983,179,780**	**-6.70%**	**2,738,684,260**	**-8.20%**
BOROUGHS/UNIFIED MUNICIPALITIES	**36,332,272,560**	**33,967,421,210**	**-6.51%**	**34,298,728,160**	**0.98%**
CITIES	**2,720,672,560**	**2,613,378,840**	**-3.94%**	**2,631,073,990**	**0.68%**
TOTAL	**42,250,308,590**	**39,563,979,830**	**-6.36%**	**39,668,486,410**	**0.26%**

* Does not include any value for unincorporated areas of the state nor for second class cities that do not levy a property tax and are under 750 in population.

TABLE 5-A

Real Property Full Values

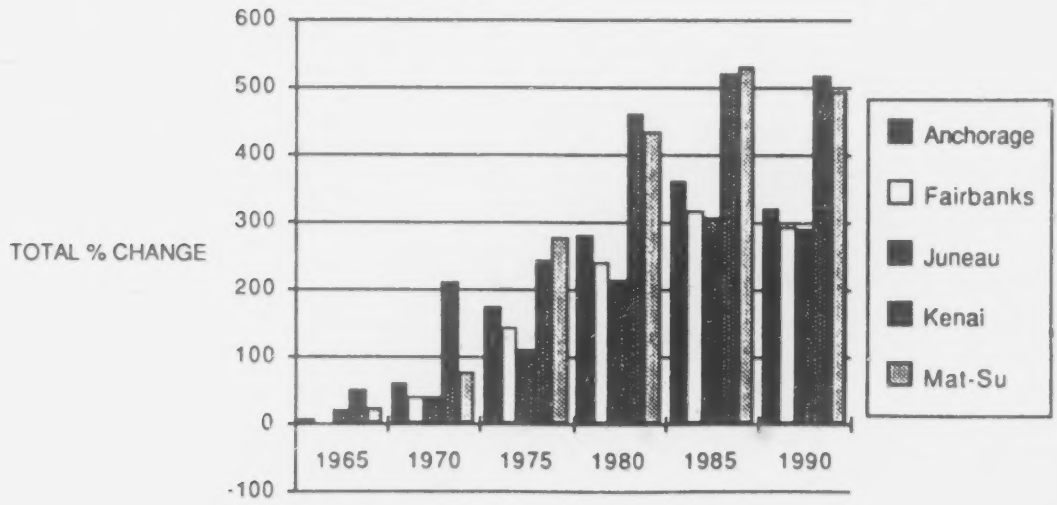
These graphs show the pattern of growth of real property full value for municipalities over the past 25 years. Oil and gas values aren't included.

In general, these graphs show an increase in real property values throughout Alaska. Recessions and economic recovery periods vary greatly from municipality to municipality.

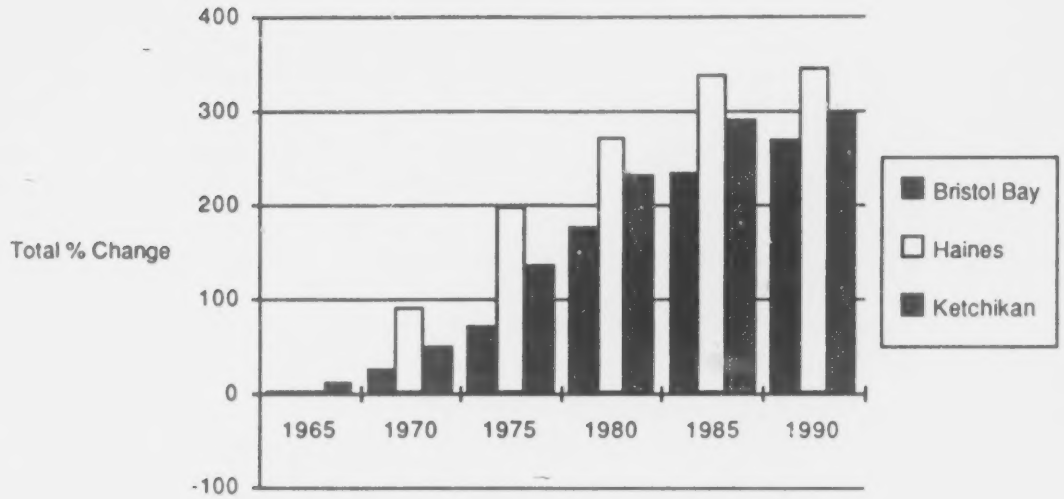
The cities of Eagle and Whittier only recently established a real property assessment roll; therefore, no significant growth pattern can be established for them.

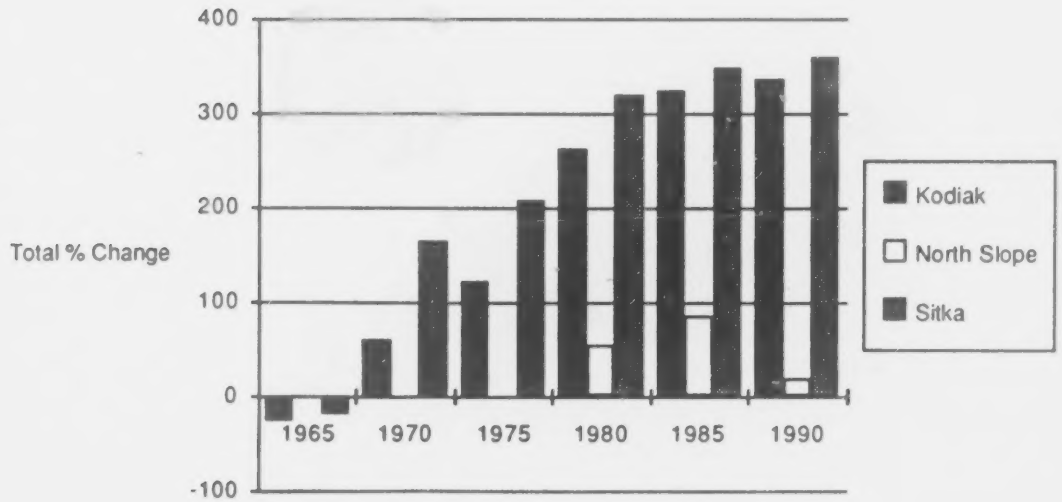
The biggest contrast is the difference of growth patterns between the City of Unalaska and the North Slope Borough. With the establishment of an intensive fisheries industry, Unalaska added value through new construction and property appreciation. On the other hand, the North Slope Borough, whose economy is tied to oil and gas activity, has a local real property tax base today nearly the same as it was in 1978.

Real Property Full Values 1965-1990
Boroughs
Populations of 20,000 or more

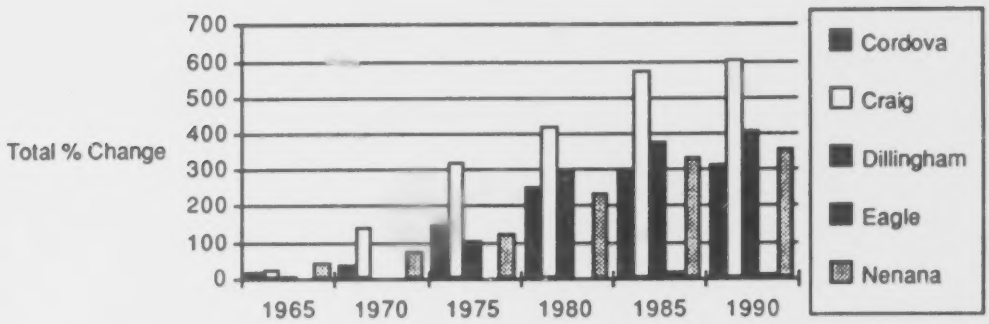


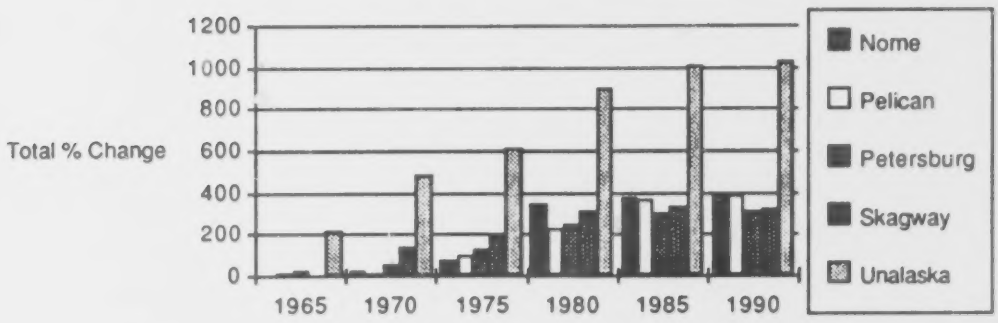
Real Property Full Values 1965-1990
Boroughs
Populations of less than 20,000





Real Property Full Values 1965-1990
Cities





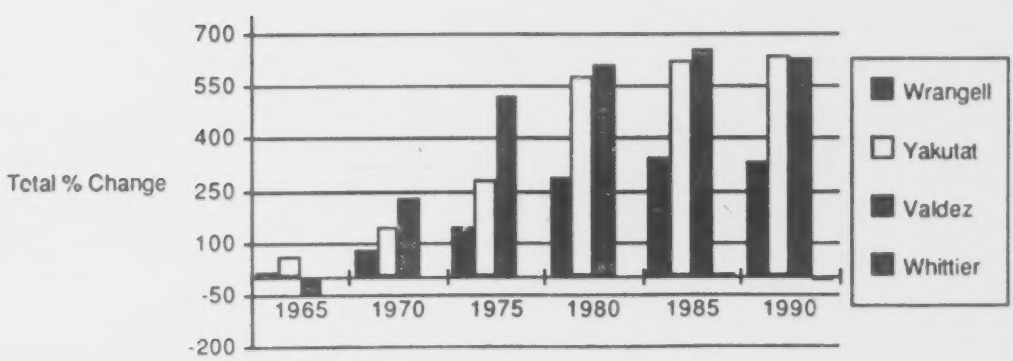


TABLE 5-B

This table summarizes the state's full and true value figures for the past ten years. The table shows annual percentage changes for local full values and state assessed properties.

FULL VALUE DETERMINATION SUMMARY*
TEN-YEAR HISTORY
1981 - 1990

JANUARY 1 YEAR	MUNICIPAL FULL VALUE * ($)	PERCENTAGE CHANGE	STATE ASSESSED FULL VALUE ($)	PERCENTAGE CHANGE	TOTAL FULL VALUE * ($)	PERCENTAGE CHANGE
1981	16,609,653,590	12.53%	13,170,632,680	8.24%	29,780,286,170	10.59%
1982	20,814,157,646	25.31%	14,412,781,170	9.43%	35,226,938,816	18.29%
1983	23,030,357,670	10.65%	16,060,037,180	11.43%	39,090,394,850	10.97%
1984	26,404,529,070	14.65%	18,605,238,540	15.85%	45,009,767,610	15.14%
1985	29,884,906,500	13.18%	19,030,331,400	2.28%	48,915,237,900	8.68%
1986	32,664,787,900	9.30%	19,551,019,700	2.74%	52,215,807,600	6.75%
1987	29,645,668,100	-9.24%	18,259,909,850	-6.60%	47,905,577,950	-8.25%
1988	24,540,925,100	-17.22%	17,709,383,490	-3.01%	42,250,308,590	-11.81%
1989	22,416,411,900	-8.66%	17,150,567,930	-3.16%	39,563,979,830	-6.36%
1990	22,763,083,200	1.55%	16,905,403,210	-1.43%	39,668,486,410	0.26%

MUNICIPAL FULL VALUE: The full and true value of all property taxable under state law (AS 29.45). Includes property exempted by local option.

STATE ASSESSED FULL VALUE: The value of oil and gas, exploration, production, and pipeline transportation property as determined and certified by the Department of Revenue using standards defined in Alaska Statutes 43.56.

TOTAL FULL VALUE: The full and true value of all property taxable under Alaska Statutes 29.45 and 43.56 as determined by the Department of Community and Regional Affairs under standards defined in Attorney General Opinion No. 18, 1962.

* Excludes formula full value determinations for second class cities under 750 population and excludes any value consideration for unincorporated areas of the state.

TABLE 6

REAL PROPERTY STAFF STATISTICS - 1990

This table is informational only. Total number of parcels are real property parcels indicated by municipalities' 1990 certified assessment rolls. The number of appraisers are real property appraisers and the assessor. The assessment budget is based on the total budget for the assessing department, including personal property appraisers, assessing clerks, drafting personnel, and employee benefits.

Because the Bristol Bay Borough and all first class cities in the unorganized borough that levy a property tax are appraised by contract assessors, they're not included in this table.

Borough/ Unifd Muni	# Real Property Appraisers Including Assessor	Total # Real Parcels	Est. Sq. Mi. Within Jurisdiction	Assessing Dept. 1990 Budget	Avg. # Parcels Per Appraiser Per Year	Assessment Cycle
Anchorage	26	85,015	1,884	$2,620,830	544	6-Year Cycle
Fairbanks	13	37,226	7,361	$1,110,190	2,864	Annual
Haines	1	2,697	2,620	$33,775	1,349	2-Year Cycle
Juneau	5	10,596	3,100	$394,000	530	4-Year Cycle
Kenai	7	55,403	14,697	$986,764	3,957	2-Year Cycle
Ketchikan	4	6,576	1,250	$298,327	411	4-Year Cycle
Kodiak	2	4,498	17,783	$207,760	750	3-Year Cycle
Mat-Su	9	60,804	20,544	$1,406,890	6,756	Annual
North Slope	6	1,325	84,983	$846,089	221	Annual
Sitka	1	3,542	7,927	$184,755	1,181	3-Year Cycle

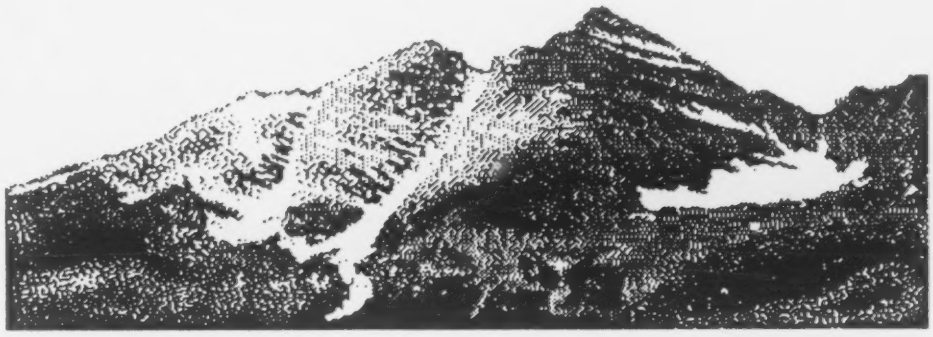
TABLE 7

1990 CONTRACT REVALUATION COSTS

These costs are strictly for services provided by the contractor.
Municipal staff time and costs have not been included.

MUNICIPALITY	CONTRACTOR	CONTRACT AMOUNT	REAL PROP PARCELS	PER PARCEL AMOUNT	SCOPE OF WORK
BRISTOL BAY	Appraisal Company of Alaska	$18,000	819	$21.98	Update (Real)
CORDOVA	Appraisal Company of Alaska	$56,000 (over 4 yrs.)	1,084	$12.92	Complete (Real)
CRAIG	Horan, Corak & Company	$27,800	551	$50.45	Complete (Real)
DILLINGHAM	Appraisal Company of Alaska	$13,000	742	$17.52	Update (Real)
NOME	Appraisal Company of Alaska	$17,430	1,515	$11.50	Update (Real)
PELICAN	Horan, Corak & Company	$1,000	93	$10.75	2-Year Cycle
PETERSBURG	Horan, Corak & Company	$18,000	1,677	$10.73	2-Year Cycle
SKAGWAY	Horan, Corak & Company	$12,000	620	$19.35	Update (Real)
UNALASKA	Appraisal Company of Alaska	$25,000	463	$54.00	Update (Real)
VALDEZ	Appraisal Company of Alaska	$37,000	1,681	$22.01	Update (Real)
WHITTIER	Appraisal Company of Alaska	$10,000	385	$25.97	Complete (Real)
WRANGELL	Howard Pomtier	$20,000	1,250	$16.00	2-Year Cycle
YAKUTAT	Garrett Waldner	$8,000	280	$28.57	Update (Real)

Chapter 4



Revenue Statistics

Municipal Taxation
Property and Sales Tax Rates

Municipal Revenue Projections

TABLE 8

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

Property tax rates are reported in terms of a mill. Rates of tax levied are listed in Table 8 for all municipalities. The areawide taxes are listed first, then the tax code areas (cities and service areas) are listed. To find the total taxes for an area, the areawide tax levy and service area/city tax levy should be added together.

	PROPERTY TAX		
	1988	1989	1990
MUNICIPALITY OF ANCHORAGE (Unified Home Rule)			
Areawide Mill rates:			
General Government	1.79	2.59	2.29
Education	6.46	7.17	6.43
TOTAL	**8.25**	**9.76**	**8.72**
Anchorage (SA)			
Area Levy	0.49	0.46	0.38
Fire	1.68	1.58	1.95
Roads	2.10	2.46	3.01
Police	3.17	3.71	3.63
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
TOTAL	**8.16**	**8.86**	**9.75**
Bear Valley (SA) [1]			
Limited Road Service		1.93	2.11
TOTAL		**1.93**	**2.11**
Birchtree/Elmore (SA)			
Fire	1.68	1.58	1.95
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
Limited Road Service	1.00	1.00	1.00
TOTAL	**3.40**	**3.23**	**3.73**
Campbell Airstrip (SA)			
Fire	1.68	1.58	1.95
Parks & Recreation	0.07	0.63	0.76
Building Safety	0.02	0.02	0.02
Limited Road Service	0.50	0.46	0.50
TOTAL	**2.27**	**2.69**	**3.23**
Canyon Road (SA)			
Fire	1.68	1.58	1.95
Roads	1.89	2.00	2.00
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
TOTAL	**4.29**	**4.23**	**4.73**

[1] Formed in 1989.

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
MUNICIPALITY OF ANCHORAGE - continued			
Chugiak RRS (SA)			
Fire	0.43	0.61	1.00
Rural Road Service	0.50	0.48	0.50
Police	3.17	3.71	3.63
Parks & Recreation	0.50	0.48	0.50
TOTAL	**4.60**	**5.28**	**5.63**
Eagle River RRS (SA)			
Fire	1.68	1.58	1.95
Rural Roads	0.50	0.48	0.50
Police	3.17	3.71	3.63
Parks & Recreation	0.50	0.48	0.50
TOTAL	**5.85**	**6.25**	**6.58**
Eagle River Valley RRS (SA)			
Police	3.17	3.71	3.63
Parks & Recreation	0.50	0.48	0.50
Rural Road Service	0.50	0.48	0.50
TOTAL	**4.17**	**4.67**	**4.63**
Eagle River Street Lights w/Chugach Fire (SA) [1]			
Fire		0.61	1.00
Police		3.71	3.63
Parks & Recreation		0.48	0.50
Rural Road Service		0.48	0.50
Street Lights		0.50	0.50
TOTAL		**5.78**	**6.13**
Eagle River Street Lights (SA) [1]			
Fire		1.58	1.95
Police		3.71	3.63
Parks & Recreation		0.48	0.50
Rural Road Service		0.48	0.50
Street Lights		0.50	0.50
TOTAL		**6.75**	**7.08**

[1] Formed in 1989.

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
MUNICIPALITY OF ANCHORAGE - continued			
Eaglewood Cont. RSA [1]			
Fire		1.58	1.95
Police		3.71	3.63
Parks & Recreation		0.48	0.50
Rural Road Service		0.10	0.10
TOTAL		**5.77**	**6.18**
Gateway Cont. RSA [1]			
Police		3.71	3.63
Parks & Recreation		0.48	0.50
Rural Road Service		0.08	0.08
TOTAL		**4.27**	**4.21**
Girdwood (SA)			
Area Levy	2.16	1.96	3.03
TOTAL	**2.16**	**1.96**	**3.03**
Glen Alps (SA)			
Roads	1.89	2.00	2.00
TOTAL	**1.89**	**2.00**	**2.00**
Hillside (SA)			
Fire	1.68	1.58	1.95
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
TOTAL	**2.40**	**2.23**	**2.73**

[1] Formed in 1989.

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
MUNICIPALITY OF ANCHORAGE - continued			
Huffman Hills (SA)			
Fire	1.68	1.58	1.95
Roads - ARDSA	2.10	2.46	3.01
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
TOTAL	**4.50**	**4.69**	**5.74**
Mt. Park Est. LRS (SA)			
Fire	1.68	1.58	1.95
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
Limited Road Service	1.00	1.00	1.00
TOTAL	**3.40**	**3.23**	**3.73**
Mt. Park/Robin Hills LRS (SA)			
Fire	1.68	1.58	1.95
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
Limited Road Service	1.30	1.30	1.30
TOTAL	**3.70**	**3.53**	**4.03**
Muni/Outside Bowl [2]			
Areawide			2.29
Education			6.43
TOTAL			**8.72**
Ocean View (SA)			
Road Debt (SA 35)			0.36
Fire	1.68	1.58	1.95
Roads	2.36	2.63	3.01
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
TOTAL	**4.76**	**4.86**	**6.10**

[1] Formed in 1989.
[2] Formed in 1990.

TABLE 8
CONTINUED
MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
MUNICIPALITY OF ANCHORAGE - continued			
Ocean View East (SA)			
Fire	1.68	1.58	1.95
Roads	2.10	2.46	3.01
Police	3.17	3.71	3.63
Parks and Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
TOTAL	**7.67**	**8.40**	**9.37**
Rabbit Creek View (SA)			
Fire	1.68	1.58	1.95
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
Limited Road Service	1.00	1.00	1.00
TOTAL	**3.40**	**3.23**	**3.73**
Rabbit Creek View w/o Fire (SA)			
Limited Road Service	1.00	1.00	1.00
TOTAL	**1.00**	**1.00**	**1.00**
Raven Woods/Bubbling Brook (SA)			
Fire	1.68	1.58	1.95
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
Limited Road Service	1.00	0.80	0.80
TOTAL	**3.40**	**3.03**	**3.53**
Rockhill LRS (SA) [2]			
Fire			1.95
Parks & Recreation			0.76
Building Safety			0.02
Limited Road Service			1.50
TOTAL			**4.23**
Sequoia Estates (SA) [1]			
Fire		1.58	1.95
Parks & Recreation		0.63	0.76
Building Safety		0.02	0.02
Limited Road Service		1.50	1.50
TOTAL		**3.73**	**4.23**
Sky Ranch Estates (SA)			
Fire	1.68	1.58	1.95
Parks and Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
Limited Road Service	1.30	1.30	1.30
TOTAL	**3.70**	**3.53**	**4.03**

[1] Formed in 1989.
[2] Formed in 1990.

TABLE 8
CONTINUED
MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
MUNICIPALITY OF ANCHORAGE - continued			
South Goldenview (SA)			
Fire	1.68	1.58	1.95
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
Limited Road Service	0.75	0.75	0.75
TOTAL	**3.15**	**2.98**	**3.48**
Spenard (SA)			
Fire	1.68	1.58	1.95
Roads	2.36	2.63	3.01
Road Debt SA 35	0.00	0.00	0.36
Police	3.17	3.71	3.63
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
TOTAL	**7.93**	**8.57**	**9.73**
Stuckagain Heights w/LRS (SA)			
Fire	1.68	1.58	1.95
Limited Road Service	0.50	0.46	0. 50
TOTAL	**2.18**	**2.04**	**2.45**
Talus West			
Fire	1.68	1.58	1.95
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
Limited Road Service	0.80	0.00	0.40
TOTAL	**3.20**	**2.23**	**3.13**
Upper Grove (SA)			
Fire	1.68	1.58	1.95
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
Limited Road Service	1.00	1.00	1.00
TOTAL	**3.40**	**3.23**	**3.73**
Upper O'Malley (SA)			
Fire	1.68	1.58	1.95
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
Limited Road Service	1.50	1.48	1.50
TOTAL	**3.90**	**3.71**	**4.23**

TABLE 8
CONTINUED

MUNICIPAL AND PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
MUNICIPALITY OF ANCHORAGE - continued			
Valli Vue Estate (SA)			
Fire	1.68	1.58	1.95
Parks & Recreation	0.70	0.63	0.76
Building Safety	0.02	0.02	0.02
Limited Road Service	1.40	1.40	1.40
TOTAL	**3.80**	**3.63**	**4.13**
View Point (SA)			
Roads	2.10	2.46	3.01
TOTAL	**2.10**	**2.46**	**3.01**
Villages Scenic Pkwy. LRS (SA) [2]			
Fire			1.95
Parks & Recreation			0.76
Building Safety			0.02
Limited Road Service			1.00
TOTAL			**3.73**
BRISTOL BAY BOROUGH (Second Class)			
General Government		0.60	1.26
Education	5.00	4.40	3.74
TOTAL	**5.00**	**5.00**	**5.00**
FAIRBANKS NORTH STAR BOROUGH (Second Class)			
Areawide Mill rates:			
General Government	2.84	3.14	2.79
Education	8.34	8.61	9.49
TOTAL	**11.18**	**11.76**	**12.28**
Non-areawide Mill rates:			
Economic Development	0.05	0.07	0.09
Emergency Services	0.32	0.44	0.44
Solid Waste	0.69	0.49	0.60
TOTAL	**1.07**	**1.00**	**1.13**
City of Fairbanks (Hm Rule)			
General Government	2.80	7.00	4.31
TOTAL	**2.80**	**7.00**	**4.31**
City of North Pole (Hm Rule)			
General Government	2.00	2.00	2.00
TOTAL	**2.00**	**2.00**	**2.00**

[2] Formed in 1990

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

		PROPERTY TAX		
		1988	1989	1990
FAIRBANKS NORTH STAR BOROUGH - continued				
Air Park (SA)				
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**1.18**	**1.22**	**1.33**
Airway (SA)				
Roads		1.17	1.14	1.23
Fire (NSFD)		1.00	1.22	1.16
	TOTAL	**2.17**	**2.36**	**2.40**
Arctic Fox (SA)				
Roads		0.77	0.83	0.88
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.77**	**2.00**	**2.04**
Aztec (SA)				
Roads		1.50	1.66	1.79
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**2.50**	**2.82**	**2.95**
Ballaine Lake				
Roads		0.98	5.49	6.08
Fire (UFD)		1.85	1.99	2.17
Sewer and Water		5.12	1.08	1.18
	TOTAL	**7.94**	**8.55**	**9.43**
Becker Ridge w/Fire (SA)				
Fire		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Birch Hill w/Fire (SA)				
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**1.18**	**1.22**	**1.33**
Borda (SA)				
Roads		0.66	0.70	0.76
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.66**	**1.87**	**1.93**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

		PROPERTY TAX		
		1988	1989	1990
FAIRBANKS NORTH STAR BOROUGH - continued				
Brookside (SA)				
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
Bunny (SA)				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Call of the Wild (SA)				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Chena Goldstream Fire (SA)				
Fire		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Chena Hills (SA)				
Fire		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Chena Marina (SA)				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Chena Pump (SA)				
Fire		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Chena Spur (SA)				
Fire(CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
College (SA)				
Roads		1.00	1.29	1.43
Fire (UFD)		1.85	1.99	2.17
	TOTAL	**2.85**	**3.28**	**3.60**
College Hills (SA)				
Fire (UFD)		1.85	1.99	2.17
	TOTAL	**1.85**	**1.99**	**2.17**
Cooper Estates (SA)				
Roads			1.53	1.64
Fire (NFSD)			1.16	1.16
	TOTAL		**2.69**	**2.80**
Cordes (SA)				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Cripple Creek (SA)				
Fire (EVF)		1.09	1.21	1.30
	TOTAL	**1.09**	**1.21**	**1.30**
Cripple Creek #2 (SA)	[1]			
Fire (EVF)			1.92	2.10
	TOTAL		**1.92**	**2.10**

[1] Formed in 1989

TABLE 8
CONTINUED
MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

		PROPERTY TAX		
		1988	1989	1990
FAIRBANKS NORTH STAR BOROUGH - continued				
Deep Forest (SA)				
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
Denali Estates				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Diamond Estates				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Diane (SA)				
Roads		0.32	0.34	0.37
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.32**	**1.50**	**1.54**
Edanella Heights (SA)				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Ester Lump (SA)				
Roads		0.95	1.07	1.21
Fire (EVF)		1.09	1.21	1.30
	TOTAL	**2.04**	**2.28**	**2.51**
Ester View (SA)				
Fire		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Ester Volunteer Fire (SA)				
Fire		1.00	1.21	1.30
	TOTAL	**1.00**	**1.21**	**1.30**
Fairfields (SA)				
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
Fairhill w/Fire (SA)				
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**1.18**	**1.22**	**1.33**
Garden (SA)				
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
Goldstream Alaska (SA)				
Fire		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Gordon (SA)				
Roads		1.13	1.24	1.31
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**2.13**	**2.40**	**2.48**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

		PROPERTY TAX		
		1988	1989	1990
FAIRBANKS NORTH STAR BOROUGH - continued				
Granola Estates (SA)				
Roads		1.08	1.09	1.14
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**2.08**	**2.25**	**2.31**
Grieme Road (SA)				
Roads		2.97	1.00	1.10
	TOTAL	**2.97**	**1.00**	**1.10**
Hard Rock Hill (SA)				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Haystack (SA)				
Roads		1.57	1.70	1.81
	TOTAL	**1.57**	**1.70**	**1.81**
Hopeless Road (SA)				
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
Jamestown (SA)				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Jennifer Drive (SA)				
Roads		0.54	0.59	0.63
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**2.30**	**2.51**	**2.73**
Jones Road (SA)				
Roads		0.22	0.24	0.27
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.98**	**2.16**	**2.37**
Joy Drive (SA)				
Roads		1.22	1.37	1.49
Fire (NFSD)		1.00	1.16	1.16
	TOTAL	**2.22**	**2.53**	**2.65**
Karnes (SA)				
Fire (NFSD)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Keeney Road (SA)				
Roads		0.50	0.56	0.63
Fire (NFSD)		1.00	1.16	1.16
	TOTAL	**1.50**	**1.72**	**1.79**
Kendall (SA)				
Roads		0.47	0.51	0.53
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.47**	**1.67**	**1.69**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

		PROPERTY TAX		
		1988	1989	1990
FAIRBANKS NORTH STAR BOROUGH - continued				
Keystone (SA)				
Roads		1.80	1.49	1.93
	TOTAL	**1.80**	**1.49**	**1.93**
Kris Kringle (SA)				
Roads		0.78	0.85	0.91
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.78**	**2.01**	**2.07**
Lakloey Hill (SA)				
Roads		1.08	1.20	1.26
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**2.08**	**2.36**	**2.42**
Lee Lane (SA)				
Roads		1.20	1.30	1.47
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**2.20**	**2.46**	**2.63**
McCloud (SA)				
Roads		5.21	5.88	6.85
	TOTAL	**5.21**	**5.88**	**6.85**
McGrath Estates (SA)				
Roads		0.68	0.71	0.74
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**1.86**	**1.92**	**2.08**
McKinley View (SA)				
Roads		0.68	1.50	1.50
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**1.86**	**2.72**	**2.83**
Mellow Woods (SA)				
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
Miller Hill Extension (SA)				
Roads		1.23	1.38	1.63
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**2.99**	**3.30**	**3.74**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

		PROPERTY TAX		
		1988	1989	1990
FAIRBANKS NORTH STAR BOROUGH - continued				
Moose Creek (SA)				
Roads		0.21	0.24	0.27
Fire		0.80	0.91	1.02
	TOTAL	**1.01**	**1.15**	**1.28**
Moose Meadows (SA)				
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
Mountain View (SA)				
Roads		0.16	0.17	0.18
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**1.34**	**1.39**	**1.51**
Musk Ox (SA)				
Roads		1.06	1.17	1.33
Fire (UFD)		1.85	1.99	2.17
	TOTAL	**2.91**	**3.16**	**3.50**
Newby Park (SA)				
Fire(NFSD)		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
North Ridge (SA)				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
North Star Fire (SA)				
Fire		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
Oil City T/C (SA)				
Fire		1.85	1.99	2.17
	TOTAL	**1.85**	**1.99**	**2.17**
Old Wood Road (SA)				
Roads		0.99	1.16	1.22
Fire(EVF)		1.09	1.21	1.30
	TOTAL	**2.08**	**2.36**	**2.52**
Our (SA)				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

		PROPERTY TAX		
		1988	1989	1990
FAIRBANKS NORTH STAR BOROUGH - continued				
Parkridge (SA)				
Fire (EVF)		1.00	1.21	1.30
	TOTAL	**1.00**	**1.21**	**1.30**
Peede Country Estate (SA)				
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
Pine Stream (SA)				
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
Pleasure Land (SA)				
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
Polar Heights (SA)				
Roads		0.46	0.55	0.63
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**1.64**	**1.77**	**1.96**
Prospect Park (SA)				
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**1.18**	**1.22**	**1.33**
Rainbow Valley T/C				
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**1.18**	**1.22**	**1.33**
Reed Acres (SA)				
Roads		0.98	1.08	1.18
Fire (SVFD)		1.85	1.99	2.17
	TOTAL	**2.83**	**3.07**	**3.35**
Ridgecrest (SA)				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Salchaket Heights (SA)				
Roads		3.05	3.51	3.60
	TOTAL	**3.05**	**3.51**	**3.60**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

		PROPERTY TAX		
		1988	1989	1990
FAIRBANKS NORTH STAR BOROUGH - continued				
Scenic Heights (SA)				
Fire (UFD)		1.85	1.99	2.17
	TOTAL	**1.85**	**1.99**	**2.17**
Seavy (SA)				
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.00**	**1.16**	**1.16**
Serendipity Hill (SA)				
Fire (EVF)		1.09	1.21	1.30
	TOTAL	**1.09**	**1.21**	**1.30**
Sexburg (Chena Hills) SA				
Roads		0.51	0.57	
Fire (CGSF)		1.76	1.92	
	TOTAL	**2.27**	**2.50**	
Six Mile Village (SA)				
Roads		1.11	1.25	1.34
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**2.11**	**2.41**	**2.50**
Smallwood Trail (SA)				
Roads		0.56	0.63	0.70
	TOTAL	**0.56**	**0.63**	**0.70**
Smith Ranch (SA)				
Fire (CGSF)		1.85	1.99	2.17
	TOTAL	**1.85**	**1.99**	**2.17**
Spinach Creek (SA)				
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**1.76**	**1.92**	**2.10**
Spring Glade (SA)				
Fire (UFD)		1.85	1.99	1.33
	TOTAL	**1.85**	**1.99**	**1.33**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
FAIRBANKS NORTH STAR BOROUGH - continued			
Spring Glade #2 (SA)			
Fire (SVFD)	1.18	1.22	1.33
TOTAL	**1.18**	**1.22**	**1.33**
Spruce Acres (SA)			
Roads	1.11	1.29	1.32
Fire (NSFD)	1.00	1.16	1.16
TOTAL	**2.11**	**2.45**	**2.48**
Steamboat Landing (SA)			
Fire (NSFD)	1.00	1.16	1.16
TOTAL	**1.00**	**1.16**	**1.16**
Steese Volunteer Fire (SA)			
Roads		1.22	1.33
Fire	1.18		
TOTAL	**1.18**	**1.22**	**1.33**
Summerwood (SA)			
Roads	0.98	1.05	1.14
TOTAL	**0.98**	**1.05**	**1.14**
Summerwood w/Fire (SA)			
Roads	0.98	1.05	1.14
Fire (SVFD)	1.18	1.22	1.33
TOTAL	**2.16**	**2.26**	**2.48**
Summit Drive (SA)			
Roads	0.96	1.02	1.11
Fire (SVFD)	1.18	1.22	1.33
TOTAL	**2.14**	**2.23**	**2.44**
Sunny Hills Terrace (SA)			
Fire (SVFD)	1.18	1.22	1.33
TOTAL	**1.18**	**1.22**	**1.33**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

		PROPERTY TAX		
		1988	1989	1990
FAIRBANKS NORTH STAR BOROUGH - continued				
Sunrise (SA)				
Roads		1.93	2.29	2.54
Fire (UFD)		1.85	1.99	2.17
	TOTAL	**3.78**	**4.28**	**4.71**
Tan Tera (SA)				
Roads		1.00	1.04	1.04
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**2.18**	**2.26**	**2.38**
Timberlane (SA)				
Roads		0.63	0.70	0.76
Fire (NSFD)		1.00	1.16	1.16
	TOTAL	**1.63**	**1.86**	**1.93**
Tungsten (SA)				
Roads		1.92	1.89	2.14
	TOTAL	**1.92**	**1.89**	**2.14**
Ullrhaven (SA)				
Fire (CGSF)		1.76	1.92	2.14
	TOTAL	**1.76**	**1.92**	**2.14**
University Fire (SA)				
Fire		1.85	1.99	2.17
	TOTAL	**1.85**	**1.99**	**2.17**
University Heights (SA)				
Roads		1.53	1.68	1.78
Fire (UFD)		1.85	1.99	2.17
	TOTAL	**3.38**	**3.66**	**3.95**
University West St. Lights (SA)				
Roads		0.45	0.53	0.57
Fire (UFD)		1.85	1.99	2.17
Street Lights		1.16	1.29	1.43
	TOTAL	**3.47**	**3.81**	**4.16**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

		PROPERTY TAX		
		1988	1989	1990
FAIRBANKS NORTH STAR BOROUGH - continued				
Vienna Wood (SA)				
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**1.18**	**1.22**	**1.33**
Viewpointe (SA)				
Roads		1.00	1.10	1.16
Fire (UFD)		1.85	1.99	2.17
	TOTAL	**2.85**	**3.08**	**3.33**
Violet Drive (SA)				
Roads		1.02	1.13	1.27
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**2.20**	**2.35**	**2.60**
Vista Gold (SA)				
Roads		2.42	2.57	3.00
	TOTAL	**2.42**	**2.57**	**3.00**
Vista Gold w/Fire (SA)				
Roads		2.42	2.57	3.00
Fire (CGSF)		1.76	1.92	2.10
	TOTAL	**4.18**	**4.49**	**5.10**
Vue Crest (SA)				
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**1.18**	**1.22**	**1.33**
Wildview Acres (SA)				
Roads		2.07	2.32	2.74
Fire (SVFD)		1.18	1.22	1.33
	TOTAL	**3.25**	**3.54**	**4.07**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
HAINES BOROUGH (Third Class)			
Areawide Mill Rates:			
Education	5.50	4.00	3.00
TOTAL	**5.50**	**4.00**	**3.00**
Haines (First Class)			
General Government	9.50	8.50	7.50
TOTAL	**9.50**	**8.50**	**7.50**
Fire District I (SA)			
Fire	2.00	2.20	2.40
TOTAL	**2.00**	**2.20**	**2.40**
Fire District II (SA)			
Fire	1.90	2.00	2.20
TOTAL	**1.90**	**2.00**	**2.20**
Fire District III (SA)			
Fire	3.30	3.20	3.00
TOTAL	**3.30**	**3.20**	**3.00**
CITY AND BOROUGH OF JUNEAU (Unified Home Rule)			
Areawide Mill Rates:			
General Government	6.38	3.95	3.60
Education	4.73	8.80	9.25
TOTAL	**11.11**	**12.75**	**12.85**
Auke Bay (SA)			
Other			
Fire	0.32	0.75	0.75
TOTAL	**0.32**	**0.75**	**0.75**
Douglas (SA)			
Other			
Fire	1.10	0.13	0.13
TOTAL	**1.10**	**0.13**	**0.13**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
CITY AND BOROUGH OF JUNEAU - continued			
Glacier Valley (SA)			
Other			
Fire	0.64	0.73	0.73
TOTAL	**0.64**	**0.73**	**0.73**
Juneau (SA)			
Fire	0.47	0.65	0.73
TOTAL	**0.47**	**0.65**	**0.73**
Lynn Canal (SA)			
Other			
Fire	0.43	0.22	0.22
TOTAL	**0.43**	**0.22**	**0.22**
North Douglas (SA)			
Fire	1.06	0.26	0.26
TOTAL	**1.06**	**0.26**	**0.26**
Rural Off Roaded (SA)			(Arwd. Adm.) 3.60
Other			(Education) 1.82
TOTAL			**5.42**
Salmon Creek (SA)			
Fire	0.92	0.96	1.00
TOTAL	**0.92**	**0.96**	**1.00**
KENAI PENINSULA BOROUGH			
(Second Class)			
Areawide Mill Rates:			
Education	5.75	5.75	5.75
TOTAL	**5.75**	**5.75**	**5.75**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
KENAI PENINSULA BOROUGH - continued			
Homer (First Class)			
General Government	5.00	5.00	5.00
Hospital	1.90	2.25	2.75
TOTAL	**6.90**	**7.25**	**7.75**
Kachemak (Second Class)			
General Government	2.00	2.00	2.00
Hospital	1.90	2.25	2.75
TOTAL	**3.90**	**4.25**	**4.75**
Kenai (Home Rule)			
General Government	2.70	2.70	2.70
Hospital	0.70	0.80	0.70
TOTAL	**3.40**	**3.50**	**3.40**
Seldovia (First Class)			
General Government	7.00	7.00	7.00
TOTAL	**7.00**	**7.00**	**7.00**
Seward (Home Rule)			
General Government	6.00	6.00	3.00
TOTAL	**6.00**	**6.00**	**3.00**
Soldotna (First Class)			
General Government	3.50	3.50	3.50
Hospital	0.70	0.80	0.70
EMS	0.63	1.00	1.00
TOTAL	**4.83**	**5.30**	**5.20**
Anchor Pt. Fire & Emergency (SA)			
Hospital	1.90	2.25	2.75
Fire	1.64	1.64	1.50
TOTAL	**3.54**	**3.89**	**4.25**
Bear Creek Fire (SA)			
Fire	1.80	1.80	1.80
TOTAL	**1.80**	**1.80**	**1.80**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
KENAI PENINSULA BOROUGH - continued			
Central Peninsula Roads (SA)			
Hospital	0.70	0.80	0.70
EMS	0.63	1.00	1.00
TOTAL	**1.33**	**1.80**	**1.70**
Central Peninsula Roads (South) (SA)			
Hospital	1.90	2.25	2.75
EMS	0.63	1.00	1.00
TOTAL	**2.53**	**3.25**	**3.75**
Central Peninsula Roads (West) (SA) [2]			
Hospital			0.70
TOTAL			**0.70**
Kalifonsky Fire (SA)			
Hospital	0.70	0.80	0.70
EMS	0.63	1.00	1.00
Fire	1.70	2.00	2.00
TOTAL	**3.03**	**3.80**	**3.70**
Nikiski Fire (SA)			
Hospital	0.70	0.80	0.70
Recreation	0.38	0.46	0.46
Fire	1.58	1.68	1.68
TOTAL	**2.66**	**2.94**	**2.84**
North Peninsula Recreation (SA)			
Hospital	0.70	0.80	0.70
EMS	0.63	1.00	1.00
Recreation	0.38	0.46	0.46
TOTAL	**1.71**	**2.26**	**2.16**
North Peninsula Roads (SA)			
Hospital	0.70	0.80	
TOTAL	**0.70**	**0.80**	
North Peninsula Roads (South) (SA)			
Hospital	1.90	2.25	
TOTAL	**1.90**	**2.25**	
Peninsula Roads East (SA) [2]			
Roads			0.00
TOTAL			**0.00**

[2] Formed in 1990

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
KENAI PENINSULA BOROUGH - continued			
Ridgeway/Sterling Fire (SA)			
Hospital	0.70	0.80	0.70
EMS	0.63	1.00	1.00
Fire	1.35	1.35	1.35
TOTAL	**2.68**	**3.15**	**3.05**
South Hospital (SA)			
Hospital	1.90	2.25	2.75
TOTAL	**1.90**	**2.25**	**2.75**
South Peninsula Roads (SA)			
Hospital	1.90	2.25	2.75
TOTAL	**1.90**	**2.25**	**2.75**
South Peninsula Roads West (SA) [2]			
Hospital			2.75
TOTAL			**2.75**
KETCHIKAN GATEWAY BOROUGH			
(Second Class)			
Areawide Mill Rates:			
General Government	1.10	1.12	1.09
Education	4.28	4.04	4.13
TOTAL	**5.38**	**5.16**	**5.22**
Ketchikan (Home Rule)			
Police	1.94	2.26	2.40
Fire	1.27	1.50	1.63
Public Works	1.06	1.11	4.76
Other	4.55	4.77	0.78
TOTAL	**8.82**	**9.64**	**9.57**
Saxman (Second Class)			
Public Works		0.84	
Other	0.62		0.78
TOTAL	**0.62**	**0.84**	**0.78**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
KETCHIKAN GATEWAY BOROUGH			
Mountain Point (SA)			
Fire		1.00	1.00
Public Works & Other	2.07	1.69	1.63
TOTAL	**2.07**	**2.69**	**2.63**
Mud Bright (SA)			
Public Works & Other	6.47	6.69	6.63
TOTAL	**6.47**	**6.69**	**6.63**
Shoreline (SA)			
Fire	0.50	0.50	0.50
Public Works & Other	1.47	1.69	1.63
TOTAL	**1.97**	**2.19**	**2.13**
South End Fire District (SA)			
Fire	1.00	1.00	1.00
Public Works & Other	1.47	1.69	1.63
TOTAL	**2.47**	**2.69**	**2.63**
Waterfall Subdivision (SA)			
Public Works	6.00		1.63
TOTAL	**6.00**		**1.63**
KODIAK ISLAND BOROUGH (Second Class)			
Areawide Mill Rates:			
Education	4.50	4.50	4.50
TOTAL	**4.50**	**4.50**	**4.50**
Kodiak (Home Rule)			
General Government	2.00	2.00	2.00
TOTAL	**2.00**	**2.00**	**2.00**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
KODIAK ISLAND BOROUGH - continued			
Bayview Road Service District (SA)			
Fire	1.50	1.25	1.25
Roads	1.00	1.00	1.00
TOTAL	**2.50**	**2.25**	**2.25**
Mill Bay (SA) [1]			
Fire		1.25	1.25
Roads		0.70	1.00
TOTAL		**1.95**	**2.25**
Monashka Bay Fire (SA)			
Fire	1.50	1.25	1.25
TOTAL	**1.50**	**1.25**	**1.25**
Mountain View (SA) [1]			
Fire		1.25	1.25
Roads		2.00	2.00
TOTAL		**3.25**	**3.25**
Woman's Bay (SA) [1]			
Fire		1.25	1.25
Roads		1.50	2.50
TOTAL		**2.75**	**3.75**

[1] Formed in 1989.

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
MATANUSKA-SUSITNA BOROUGH (Second Class)			
Areawide Mill Rates:			
Education	6.87	9.20	11.00
TOTAL	**6.87**	**9.20**	**11.00**
Non Areawide Mill Rates:			
General Government	0.75	1.66	1.60
TOTAL	**0.75**	**1.66**	**1.60**
Houston (Second Class)			
General Government			0.50
TOTAL			**0.50**
Palmer (Home Rule)			
General Government	4.00	4.00	4.00
TOTAL	**4.00**	**4.00**	**4.00**
Wasilla (First Class)			
General Government	2.00	3.30	3.60
Fire	0.70	0.70	0.70
TOTAL	**2.70**	**4.00**	**4.30**
Big Lake (SA)			
Fire	1.30	1.30	1.50
TOTAL	**1.30**	**1.30**	**1.50**
Butte Fire (SA)			
Flood			
Fire	0.80	1.20	1.20
TOTAL	**0.80**	**1.20**	**1.20**
Fishhook Fire (SA)			
Fire	1.20	1.30	1.90
TOTAL	**1.20**	**1.30**	**1.90**
Garden Terrace (SA)			
Fire	0.70	0.70	0.70
SSA	2.50	3.14	4.20
TOTAL	**3.20**	**3.84**	**4.90**
Greater Palmer Fire (SA)			
Fire	0.70	0.70	0.80
TOTAL	**0.70**	**0.70**	**0.80**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
MATANUSKA-SUSITNA BOROUGH - continued			
Lakes Fire (SA)			
Fire	1.30	1.30	1.50
TOTAL	**1.30**	**1.30**	**1.50**
Meadow Lakes Fire (SA)			
Fire	0.80	0.90	0.90
TOTAL	**0.80**	**0.90**	**0.90**
Sutton Fire (SA)			
Fire	2.00	2.30	3.00
TOTAL	**2.00**	**2.30**	**3.00**
Talkeetna Fire (SA)			
Fire	1.00	1.20	1.60
TOTAL	**1.00**	**1.20**	**1.60**
Talkeetna Fire (Water & Flood Control) (SA)			
Fire	1.00	1.20	1.60
TOTAL	**1.00**	**1.20**	**1.60**
Talkeetna Fire (Water & Sewer) (SA)			
Fire	1.00	1.20	1.60
TOTAL	**1.00**	**1.20**	**1.60**
Wasilla Fire (SA)			
Fire	0.70	0.70	0.70
TOTAL	**0.70**	**0.70**	**0.70**
Willow Fire (SA)			
Fire	1.00	1.00	1.50
TOTAL	**1.00**	**1.00**	**1.50**

[2] Formed in 1990

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
NORTH SLOPE BOROUGH ** (Home Rule)			
General Government	1.59	0.01	3.16
Education	4.02	1.33	1.50
Other	12.77	17.04	13.65
TOTAL	**18.37**	**18.37**	**18.31**
CITY AND BOROUGH OF SITKA (Unified Home Rule)			
Areawide Mill Rates:			
General Government	2.43	3.00	3.00
Education	2.43	3.00	3.00
TOTAL	**4.85**	**6.00**	**6.00**

** See "Explanation of Millage Rates" on page 73.

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
CORDOVA (Home Rule)			
Education/General Govmt	6.08	7.13	7.09
Swimming Pool	1.82	1.83	0.00
TOTAL	**7.90**	**8.96**	**7.09**
CRAIG (First Class)			
General Government	6.00	6.00	6.00
TOTAL	**6.00**	**6.00**	**6.00**
DILLINGHAM (First Class)			
General Government	3.00	3.00	3.50
TOTAL	**3.00**	**3.00**	**3.50**
EAGLE (Second Class)			
General Government	1.00	1.00	1.00
TOTAL	**1.00**	**1.00**	**1.00**
NENANA (First Class)			
General Government	9.12	9.00	12.30
TOTAL	**9.12**	**9.00**	**12.30**
NOME (First Class)			
General Government	7.50	8.00	3.72
Education			4.28
TOTAL	**7.50**	**8.00**	**8.00**
PELICAN (First Class)			
General Government	2.43	2.90	2.90
Education	0.92	1.12	1.12
Public Health	0.28	0.29	0.29
Public Works	0.68	0.51	0.51
Fire/Harbor	0.98	0.43	0.68
Public Safety	0.21	0.25	0.00
TOTAL	**5.50**	**5.50**	**5.50**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
PETERSBURG (Home Rule)			
Tax Zone I			
General Government	10.00	10.00	10.00
TOTAL	**10.00**	**10.00**	**10.00**
Tax Zone II			
General Government	8.00	8.00	8.00
TOTAL	**8.00**	**8.00**	**8.00**
Tax Zone III			
General Government	5.00	5.00	5.00
TOTAL	**5.00**	**5.00**	**5.00**
SKAGWAY (First Class)			
Areawide Mill Rates:			
Education		1.81	1.02
TOTAL		**1.81**	**1.02**
Tax Zone I			
General Government	6.00	6.40	7.75
TOTAL	**6.00**	**6.40**	**7.75**
Tax Zone II			
General Government	4.77	5.09	6.16
TOTAL	**4.77**	**5.09**	**6.16**
Tax Zone III			
General Government	3.00	3.20	3.88
TOTAL	**3.00**	**3.20**	**3.88**
Tax Zone IV			
General Government	1.14	1.22	1.47
TOTAL	**1.14**	**1.22**	**1.47**
UNALASKA (First Class)			
General Government	12.78	12.78	8.78
Education			4.00
TOTAL	**12.78**	**12.78**	**12.78**

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
VALDEZ (Home Rule) **			
Areawide Mill Rates:			
Education	4.74	5.03	5.29
TOTAL	**4.74**	**5.03**	**5.29**
Tax Zone I			
General Government	9.42	9.89	10.23
TOTAL	**9.42**	**9.89**	**10.23**
Tax Zone II			
General Government	9.42	9.89	10.23
TOTAL	**9.42**	**9.89**	**10.23**
Tax Zone III			
General Government	13.85	14.58	10.23
TOTAL	**13.85**	**14.58**	**10.23**
WHITTIER (Second Class)			
General Government	5.00	5.00	5.00
TOTAL	**5.00**	**5.00**	**5.00**
WRANGELL (Home Rule)			
Tax Zone I			
General Government	0.41	0.53	0.30
Education	0.59	0.37	0.60
TOTAL	**1.00**	**0.90**	**0.90**
Tax Zone II			
General Government	1.80	2.12	1.19
Education	2.60	1.48	2.41
TOTAL	**4.40**	**3.60**	**3.60**

** See "Explanation of Millage Rates" on page 74.

TABLE 8
CONTINUED

MUNICIPAL REAL & PERSONAL PROPERTY TAX RATES 1990

	PROPERTY TAX		
	1988	1989	1990
WRANGELL (Home Rule) - continued			
Tax Zone III			
General Government	3.38	3.98	2.24
Education	4.87	2.77	4.51
TOTAL	**8.25**	**6.75**	**6.75**
Tax Zone IV			
General Government	4.51	5.31	3.00
Education	6.49	3.69	6.00
TOTAL	**11.00**	**9.00**	**9.00**
YAKUTAT (First Class)			
General Government	12.30	12.30	12.30
TOTAL	**12.30**	**12.30**	**12.30**

North Slope Borough

EXPLANATION OF MILLAGE RATES:

AS 29.45.090(a) restricts the millage rate for the municipal operating budget to a maximum of 30 mills. (There is no limit on taxes to pay bonds.)

The 30 mill limit on operating revenues is levied against an assessed value not to exceed that produced by the following formula:

Average Per Capita Full Value X 225% X municipal population, or, for FY 91:

73,190 X 2.25 X 12,050 = $1,984,363,875[1] (Assessed Value Limit for operating budget)

$1,984,363,875 X 30 mills = $59,530,916 (FY 91 statutory limit for operating budget)

FY 91 Projected operating budget: $43,571,200

$ 43,571,200
$1,984,363,875 = 21.957 mills (effective operating rate)

* DEVELOPMENT OF ACTUAL OVERALL RATE

FY 91 Projected budget for debt service (payment of bonds): $173,929,600

Actual assessed value: $11,840,000,000

$ 173,929,600
$11,840,000,000 = 14.69 mills (levy to satisfy debt service)

$ 43,571,200
$11,840,000,000 = 3.68 mills (levy to satisfy operating budget)

14.69 + 3.68 = 18.37 mills (actual overall rate)

1/Note: For FY 92, this calculation will be:

$72,683 X 2.25 X 12,050 = $1,970,617,838

City of Valdez

EXPLANATION OF MILLAGE RATES:

AS 29.45.090(a) restricts the millage rate for the municipal operating budget to a maximum of 30 mills. (There is no limit on taxes to pay bonds.)

The 30 mill limit on operating revenues is levied against an assessed value not to exceed that produced by the following formula:

Average Per Capita Full Value X 225% X municipal population, or, for CY 90:

$73,190 X 2.25 X 7,193 = $1,184,525,258[1] (Assessed Value Limit for operating budget)

$1,184,525,258 X 30 mills = $35,535,758 (CY 90 statutory limit for operating budget)

CY 90 operating budget: $9,423,629 (property tax portion)

$$\frac{\$\ 9{,}423{,}629}{\$1{,}184{,}525{,}258} = 7.956 \text{ (effective operating rate)}$$

* DEVELOPMENT OF ACTUAL OVERALL RATE:

CY 90 budget for debt service (payment of bonds): $9,663,813

Actual assessed value: $1,229,781,694

$$\frac{\$\ 9{,}663{,}813}{\$1{,}229{,}781{,}694} = 7.858 \text{ mills (levy to satisfy debt service)}$$

$$\frac{\$\ 9{,}423{,}629}{\$1{,}229{,}781{,}694} = 7.663 \text{ mills (levy to satisfy operating budget)}$$

7.858 + 7.663 = 15.521 mills (actual overall rate for operating and debt service only)

1/Note: For CY 91, this calculation will be:

$72,683 X 2.25 X 4,635 = $757,992,836

TABLE 9-A

GENERAL SALES TAX RATES 1990

Only municipalities levying a general sales tax are listed on this table.

BOROUGHS / UNIFIED MUNICIPALITIES (CLASS)	SALES TAX * 1988	1989	1990
HAINES BOROUGH (Third Class)	1.00	1.00	1.00
Haines (First Class)	5.00	4.00	5.00
CITY AND BOROUGH OF JUNEAU (Unified Home Rule)	4.00	4.00	4.00
KENAI PENINSULA BOROUGH (Second Class)	2.00	2.00	2.00
Homer (First Class)	5.00	3.00	3.00
Kachemak (Second Class)	2.00	0.00	0.00
Kenai (Home Rule)	5.00	5.00	3.00
Seldovia (Second Class)	4.00	4.00	2.00
Seward (Home Rule)	5.00	5.00	3.00
Soldotna (First Class)	5.00	5.00	3.00
KETCHIKAN GATEWAY BOROUGH (Second Class)	1.50	1.50	1.50
Ketchikan (Home Rule)	5.00	5.00	3.50
Saxman (Second Class)	1.50	5.00	3.50
NORTH SLOPE BOROUGH (Home Rule)	0.00	3.00	3.00
Barrow (First Class)	3.00	3.00	3.00
Nuiqsut (Second Class)	3.00	3.00	3.00
Point Hope (Second Class)	3.00	0.00	0.00
Wainwright (Second Class)	3.00	3.00	3.00
CITY AND BOROUGH OF SITKA (Unified Home Rule)	4.00	4.00	4.00

* Special sales taxes such as raw fish, hotel/motel, liquor, and fuel transfer sales taxes, are not included in this table.

TABLE 9-A
CONTINUED

GENERAL SALES TAX RATES*

CITIES (CLASS)	1988	1989	1990
BETHEL (Second Class)	5.00	5.00	5.00
BUCKLAND (Second Class)	2.00	2.00	2.00
CORDOVA (Home Rule)	4.00	4.00	4.00
CRAIG (First Class)	3.00	4.00	2.00
DEERING (Second Class)	3.00	3.00	3.00
DILLINGHAM (First Class)	3.00	5.00	5.00
GALENA (First Class)	3.00	3.00	3.00
HOONAH (First Class)	4.00	4.00	4.00
HOOPER BAY (Second Class)	2.00	2.00	2.00
HYDABURG (First Class)	4.00	4.00	4.00
KAKE (First Class)	3.00	5.00	5.00
KIANA (Second Class)	2.00	2.00	2.00
KING COVE (First Class)	2.00	2.00	2.00
KIVALINA (Second Class)	2.00	2.00	2.00
KLAWOCK (First Class)	3.00	3.00	3.00
KODIAK (Home Rule)	5.00	5.00	5.00
KOTZEBUE (Second Class)	3.00	3.00	4.00
LARSEN BAY (Second Class)	3.00	3.00	3.00
NENANA (First Class)	3.00	3.00	3.00
NOME (First Class)	4.00	4.00	4.00
NORTH POLE (Home Rule)	3.00	3.00	3.00
OLD HARBOR (Second Class)	3.00	0.00	3.00
OUZINKIE (Second Class)	3.00	3.00	3.00
PALMER (Home Rule)	2.00	2.00	2.00
PELICAN (First Class)	3.00	3.00	3.00
PETERSBURG (Home Rule)	5.00	5.00	6.00
SAND POINT (First Class)	2.00	2.00	2.00
SAINT MARY'S (First Class)	3.00	3.00	3.00
SELAWIK (Second Class)	3.00	3.00	3.00
SKAGWAY (First Class)	4.00	4.00	4.00
TANANA (First Class)	2.00	2.00	2.00
UNALAKLEET (Second Class)	3.00	3.00	3.00
UNALASKA (First Class)	2.00	3.00	3.00
WHITTIER (Second Class)	3.00	3.00	3.00
WRANGELL (Home Rule)	6.00	6.00	5.00
YAKUTAT (First Class)	3.00	3.00	3.00

* Special sales taxes such as raw fish, hotel/motel, liquor and fuel transfer sales taxes are not included in this table.

TABLE 9-B
1990 GENERAL SALES TAX RATES AND REVENUES FOR SECOND CLASS CITIES*

This table lists the general sales tax rates and revenues for second class cities that levy a general sales tax.

Cities	Sales Tax %	Revenues ($)	Population	Per Capita Revenues @ 1 % ($)
Alakanuk	2.00%	43,603	559	39.00
Ambler	2.00%	12,000	312	19.23
Angoon	2.00%	42,453	685	30.99
Brevig Mission	3.00%	9,720	197	16.45
Chevak	2.00%	29,599	598	24.75
Diomede	3.00%	11,629	171	22.67
Eek	2.00%	8,015	261	15.35
Elim	2.00%	20,535	285	36.03
Emmonak	3.00%	129,339	675	63.87
Fort Yukon	3.00%	90,000	646	46.44
Gambell	3.00%	45,233	520	29.00
Hooper Bay	2.00%	51,546	807	31.94
Kiana	2.00%	19,971	414	24.12
Kivalina	2.00%	12,899	307	21.01
Kotlik	2.00%	21,499	489	21.98
Kotzebue	4.00%	690,656	2,961	58.31
Koyuk	2.00%	11,276	250	22.55
Larsen Bay	3.00%	13,193	149	29.51
Manokotak	2.00%	3,370	377	4.47
Mekoryuk	2.00%	11,400	197	28.93
Mountain Village	3.00%	56,694	755	25.03
Napakiak	2.00%	21,760	343	31.72
Nightmute	2.00%	4,033	167	12.07
Noorvik	3.00%	36,118	600	20.07
Nuiqsut	3.00%	4,032	316	4.25
Nunapitchuk	2.00%	22,774	390	29.20
Old Harbor	3.00%	10,296	322	10.66
Ouzinkie	3.00%	12,433	216	19.19
Pilot Station	4.00%	31,650	465	17.02
Port Alexander	2.00%	3,654	119	15.35
Quinhagak	3.00%	49,000	511	31.96
St. Michael	2.00%	18,432	299	30.82
St. Paul	3.00%	250,802	586	142.66
Savoonga	3.00%	23,821	511	15.54
Scammon Bay	2.00%	11,000	317	17.35
Selawik	3.00%	41,220	672	20.45
Shaktoolik	2.00%	11,148	184	30.29
Shishmaref	2.00%	30,776	448	34.35
Shungnak	2.00%	13,912	224	31.05
Stebbins	3.00%	33,945	404	28.01
Teller	3.00%	33,634	248	45.21
Tenakee Springs	1.00%	2,059	108	19.06
Thorne Bay	3.00%	93,718	614	50.88
Togiak	2.00%	56,000	713	39.27
Toksook Bay	2.00%	8,743	446	9.80
Unalakleet	3.00%	124,985	740	56.30
Wales	2.00%	5,881	147	20.00
White Mountain	1.00%	2,680	180	14.89

* Special sales taxes such as raw fish, hotel/motel, liquor and fuel transfer taxes are not included in this table. These figures are unaudited.

TABLE 10-A

SUMMARY OF ASSESSED VALUES

As of January 1, 1990

BOROUGHS / UNIFIED MUNICIPALITIES	REAL PROP ASSESSED ($)	PERS PROP ASSESSED ($)	STATE ASSESSED ($)	TOTAL ASSESSED ($)
ALEUTIANS EAST (1)	**0**	**0**	**0**	**0**
ANCHORAGE	**7,388,679,942**	**1,210,794,091**	**95,182,970**	**8,694,657,003**
BRISTOL BAY	**63,203,900**	**58,713,400**	**0**	**121,917,300**
FAIRBANKS NORTH STAR	**2,136,969,593**	**0**	**477,820,670**	**2,614,790,263**
Fairbanks (City)	826,114,971	0	0	826,114,971
North Pole	150,286,497	0	0	150,286,497
Other	1,160,568,125	0	0	1,160,568,125
HAINES BOROUGH	**75,829,830**	**20,427,057**	**0**	**96,256,887**
Haines	37,119,495	8,035,089	0	45,154,584
Other	38,710,335	12,391,968	0	51,102,303
JUNEAU	**1,051,366,200**	**149,536,875**	**0**	**1,200,903,075**
KENAI PENINSULA	**2,162,023,191**	**293,186,715**	**641,766,030**	**3,096,975,936**
Homer	150,451,950	41,398,936	0	191,850,886
Kachemak	13,509,800	1,773,771	0	15,283,571
Kenai	194,803,443	42,806,754	0	237,610,197
Seldovia	11,764,100	6,037,788	0	17,801,888
Seward	91,126,116	48,983,244	0	140,109,360
Soldotna	153,839,135	20,497,903	0	174,337,038
Other	1,546,528,647	131,688,319	0	1,678,216,966
KETCHIKAN GATEWAY	**647,554,850**	**53,771,000**	**0**	**701,325,850**
Ketchikan	335,796,200	25,387,850	0	361,184,050
Saxman	8,307,950	824,650	0	9,132,600
Other	303,450,700	27,558,500	0	331,009,200

TABLE 10-A

CONTINUED

BOROUGHS / UNIFIED MUNICIPALITIES	REAL PROP ASSESSED ($)	PERS PROP ASSESSED ($)	STATE ASSESSED ($)	TOTAL ASSESSED ($)
KODIAK ISLAND	**406,433,607**	**73,508,740**	**0**	**479,942,347**
LAKE & PENINSULA (1)	**0**	**0**	**0**	**0**
MATANUSKA-SUSITNA	**1,347,589,600**	**160,684,465**	**7,995,010**	**1,516,269,075**
Houston	26,125,500	1,089,259	0	27,214,759
Palmer	69,887,700	13,035,628	0	82,923,328
Wasilla	170,118,200	29,714,387	0	199,832,587
Other	1,081,458,200	116,845,191	0	1,198,303,391
NORTH SLOPE	**106,852,528**	**43,590,300**	**11,804,162,680**	**11,954,605,508**
NORTHWEST ARCTIC (1)	**0**	**0**	**0**	**0**
SITKA	**368,933,570**	**49,646,916**	**0**	**418,580,486**

(1) **Does not levy a property tax.**

TABLE 10-A

CONTINUED

CITIES	REAL PROP ASSESSED ($)	PERS PROP ASSESSED ($)	STATE ASSESSED ($)	TOTAL ASSESSED ($)
BETHEL	0	0	0	0
CORDOVA	70,992,249	0	0	70,992,249
CRAIG	30,536,250	0	0	30,536,250
DELTA JUNCTION	0	0	0	0
DILLINGHAM	71,579,190	40,336,989	0	111,916,179
EAGLE	6,257,715	0	0	6,257,715
GALENA	0	0	0	0
HOONAH	0	0	0	0
HOOPER BAY	0	0	0	0
HYDABURG	0	0	0	0
KAKE	0	0	0	0
KLAWOCK	0	0	0	0
NENANA	9,215,282	2,285,909	0	11,501,191
NOME	103,797,355	23,976,255	0	127,773,610
PELICAN	7,639,800	2,101,036	0	9,740,836
PETERSBURG	110,050,100	14,235,300	0	124,285,400
ST. MARY'S	0	0	0	0
SKAGWAY	52,746,900	0	0	52,746,900
TANANA	0	0	0	0
UNALASKA	95,437,130	53,966,068	30,430	149,433,628
VALDEZ	92,912,281	0	1,139,761,160	1,232,673,441
WHITTIER	10,116,924	5,610,811	0	15,727,735
WRANGELL	75,607,809	7,035,032	0	82,642,841
YAKUTAT	10,959,269	0	0	10,959,269

SUMMARY

	REAL PROP ASSESSED ($)	PERS PROP ASSESSED ($)	STATE ASSESSED ($)	TOTAL ASSESSED ($)
CITIES	**747,848,254**	**149,547,400**	**1,139,791,590**	**2,037,187,244**
OUTSIDE TAXING JURISDICTIONS	**0**	**0**	**2,738,684,260**	**2,738,684,260**
BOROUGHS / UNIFIED MUNICIPALITIES	**15,755,436,811**	**2,113,859,559**	**13,026,927,360**	**30,896,223,730**
TOTAL	**16,503,285,065**	**2,263,406,959**	**16,905,403,210**	**35,672,095,234**

TABLE 10-B
REVENUES COLLECTED

Table 10-B lists estimated property and sales tax revenues received by taxing municipalites over the most recently completed budget year.

BOROUGHS	POP	REVENUE SALES TAX($)	PER CAP	REVENUE PROP TAX ($)	PER CAP($)	REVENUE OIL/GAS ($)	PER CAP($)	TOTAL REVENUE ($)	TAX REV PER CAP ($)
Aleutians E. *	2,567	1,427,303	556	0	0	0	0	1,427,303	556
Anchorage **	230,185	4,517,087	20	146,059,641	635	1,750,718	8	152,327,446	662
Bristol Bay *	1,451	2,622,314	1,807	688,807	475	0	0	3,311,121	2,282
Fbks N.Star***	74,031	972,857	13	43,436,333	587	6,481,992	88	50,891,182	687
Haines ****	2,058	1,400,864	681	745,483	362	0	0	2,146,347	1,043
Juneau	28,881	14,102,854	488	14,967,292	518	0	0	29,070,146	1,007
Kenai Pen.****	40,312	16,813,803	417	25,883,732	642	5,493,846	136	48,191,381	1,195
Ket. Gtwy ****	13,259	8,529,056	643	7,914,469	597	0	0	16,443,525	1,240
Kodiak Is. ***	15,679	5,089,990	325	1,947,405	124	0	0	7,037,395	449
Mat-Su ***	38,953	917,371	24	18,463,776	474	100,737	3	19,481,884	500
North Slope	7,813	2,719,224	348	2,984,359	382	216,842,467	27,754	222,546,050	28,484
NW Arctic***	7,081	793,820	112	0	0	0	0	793,820	112
Sitka	8,526	3,641,065	427	2,510,114	294	0	0	6,151,179	721
TOTAL	**470,796**	**$63,547,608**	**$135**	**$265,601,411**	**$564**	**$230,669,760**	**$490**	**$559,818,779**	**$1,189**

* The Aleutians East Borough and the Bristol Bay Borough do not levy a general sales tax. These revenues are collected from the levy of a combination of fuel transfer, general, and raw fish collected by cities within the borough. Bristol Bay Borough levies a three percent raw fish tax.

** The Municipality of Anchorage does not levy a general sales tax. These revenues are collected from the levy of a hotel bed tax of eight percent.

*** This figure represents sales tax collected by cities within the borough. No sales tax collected by the borough.

**** This figure represents sales tax collected by the borough and cities within the borough.

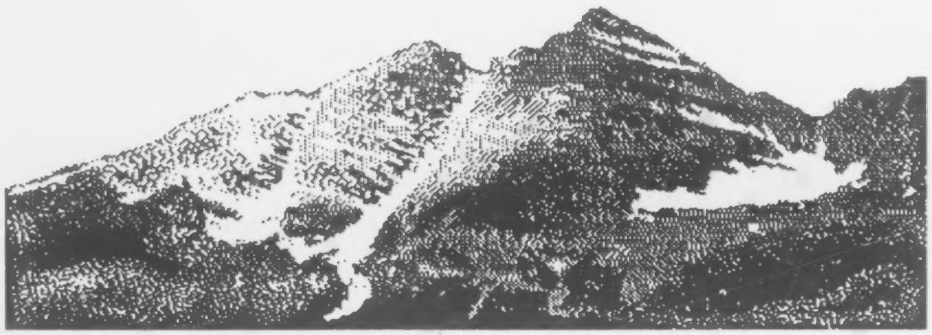
Note : These revenue statistics are unaudited.

TABLE 10-B
REVENUES COLLECTED
CONTINUED

Table 10-B lists estimated property and sales tax revenues received by taxing municipalities over the most recently completed budget year.

CITIES	POP	REVENUE SALES TAX ($)	PER CAP ($)	REVENUE PROP TAX ($)	PER CAP ($)	REVENUE OIL/GAS ($)	PER CAP ($)	TOTAL REVENUE ($)	TOTAL TAX REV PER CAP ($)
Bethel	4,470	2,227,282	498	0	0	0	0	2,227,282	498
Cordova	2,619	1,531,406	585	484,189	185	0	0	2,015,595	770
Craig	1,535	841,822	548	162,949	106	0	0	1,004,771	655
Dillingham	2,232	1,167,414	523	122,257	55	0	0	1,289,671	578
Eagle	169	0	0	7,000	41	0	0	7,000	41
Galena	928	122,717	132	0	0	0	0	122,717	132
Hoonah	894	272,123	304	0	0	0	0	272,123	304
Hooper Bay	807	51,546	64	0	0	0	0	51,546	64
Hydaburg	457	41,788	91	0	0	0	0	41,788	91
Kake	682	197,252	289	0	0	0	0	197,252	289
Klawock	897	172,071	192	0	0	0	0	172,071	192
Nenana	555	69,027	124	103,501	186	0	0	172,528	311
Nome	3,499	1,604,543	459	1,041,835	298	0	0	2,646,378	756
Pelican	290	64,198	221	48,453	167	0	0	112,651	388
Petersburg	3,576	1,826,195	511	1,171,240	328	0	0	2,997,435	838
St. Mary's	491	89,839	183	0	0	0	0	89,839	183
Skagway	718	725,932	1,011	352,896	491	0	0	1,078,828	1,503
Tanana	422	12,265	29	0	0	0	0	12,265	29
Unalakleet	740	124,985	169	0	0	0	0	124,985	169
Unalaska	2,265	7,049,596	3,112	1,403,881	620	389	0.17	8,453,866	3,732
Valdez	4,635	0	0	1,232,630	266	17,690,233	3,817	18,922,863	4,083
Whittier	299	98,362	329	76,882	257	0	0	175,244	586
Wrangell	2,630	1,308,212	497	604,455	230	0	0	1,912,667	727
Yakutat	527	162,520	308	130,401	247	0	0	292,921	556
TOTAL	**36,337**	**19,761,095**	**544**	**6,942,569**	**191**	**17,690,622**	**487**	**44,394,286**	**1,222**

Chapter 5



Appendices

and

Supporting Data

Appendix A

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EXEMPTION PROGRAM HISTORY AS 29.45.030(e) - (i)

State law exempts real property owned and occupied as a permanent home by a resident 65 years of age or over or by a disabled veteran. The exemption applies to assessed values up to $150,000.

Ten-year Performance Summary

FISCAL YEAR	NO. OF APP.'S APPROVED	TOTAL EXEMPT ASSESSED VALUE ($)	TOTAL MUNICIPAL REIMBURSEMENT ($)	AVERAGE EXMEPT VALUE ($) PER APP.	AVERAGE EXEMPT TAX ($) PER APP.
1981	3,842	211,428,981	2,291,811	55,031	597
1982	4,147	277,154,113	1,757,887	66,832	424
1983	4,893	324,220,034	2,092,317	66,262	428
1984	5,156	392,215,073	3,146,618	76,070	610
1985	5,418	478,983,142	4,005,075	88,406	739
1986	6,061	609,947,921	3,958,567 *	100,635	821
1987	6,569	737,706,208	2,770,300 *	112,301	963
1988	7,118	760,355,699	2,622,969 *	106,822	949
1989	7,900	598,877,461	2,519,344 *	75,871	945
1990	8,557	606,951,397	2,543,469 *	70,930	1,008

* Prorated reimbursement due to budget shortfall.

FY 90 PROGRAM SUMMARY BREAKDOWN

Borough	Number of Applicants Approved	Total Assessed Value Exempt ($)	Total Tax Exempt ($)	Prorated * Payment ($)	Reimbursement Shortage ($)	Average Exempt Value ($) Per App.	Average Exempt Tax ($) Per App.
Anchorage	3,659	254,048,784	4,473,900	1,319,012	3,154,888	69,431	1,223
Bristol Bay	10	716,439	3,582	1,056	2,526	71,644	358
Fbnks N. Star	1,135	70,846,291	1,172,634	345,721	826,913	62,420	1,033
Haines	90	5,740,175	55,520	16,369	39,151	63,780	617
Juneau	630	51,240,500	683,515	201,517	481,998	81,334	1,085
Kenai Pen	837	64,134,938	606,879	178,922	427,957	76,625	725
Ket. Gateway	418	33,329,137	399,700	117,841	281,859	79,735	956
Kodiak Island	155	13,834,780	88,699	26,150	62,549	89,257	572
Mat-Susitna	940	62,574,500	746,941	220,216	526,725	66,569	795
North Slope	24	810,910	14,896	4,392	10,504	33,788	621
Sitka	184	17,285,525	103,714	30,577	73,137	93,943	564
Subtotal	**8,082**	**574,561,979**	**8,349,980**	**2,461,773**	**5,888,207**	**71,092**	**1,033**
Cities							
Cordova	33	2,323,622	16,567	4,884	11,683	70,413	502
Craig	10	755,719	4,534	1,337	3,197	75,572	453
Dillingham	20	2,306,200	6,919	2,040	4,879	115,310	346
Eagle	4	215,360	215	63	152	53,840	54
Nenana	17	718,002	6,462	1,905	4,557	42,235	380
Nome	78	5,109,466	40,876	12,051	28,825	65,506	524
Pelican	9	543,8[illegible]0	2,991	882	2,109	60,428	332
Petersburg	121	10,254,327	98,946	29,171	69,775	84,747	818
Skagway	31	1,894,524	13,846	4,082	9,764	61,114	447
Unalaska	5	204,300	2,611	770	1,841	40,860	522
Valdez	35	1,973,834	29,460	8,686	20,774	56,395	842
Whittier	8	220,500	1,103	325	778	27,563	138
Wrangell	93	5,258,714	45,056	13,284	31,772	56,545	484
Yakutat	11	611,000	7,515	2,216	5,299	55,545	683
Subtotal	**475**	**32,389,418**	**277,101**	**81,696**	**195,405**	**68,188**	**583**
Statewide Total	**8,557**	**606,951,397**	**8,627,081**	**2,543,469**	**6,083,612**	**70,930**	**1,008**

* *29.48% with existing funding level*

FY 90 TOTAL REQ. =	$8,627,081
FY 90 TOTAL BUDGET =	$2,543,469
FY 90 SHORTAGE =	$6,083,612

Appendix B

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EQUIVALENCY PROGRAM HISTORY AS 29.45.040

Ten-year Performance Summary

FISCAL YEAR	NO. OF APPLICATIONS APPROVED	ANNUAL RENT PAID ($)	TOTAL BENEFITS PAID ($)	AVERAGE ANNUAL RENT ($)	AVERAGE PAYMENT PER APPLICANT ($)
1981	694	1,921,244	230,996	2,768	333
1982	742	2,249,821	160,163	3,032	216
1983	720	2,439,506	208,538	3,388	290
1984	662	2,482,387	210,573	3,750	318
1985	695	2,849,565	268,349	4,100	386
1986	654	2,900,469	260,592	4,435	398
1987	710	3,232,464	311,632	4,553	439
1988	732	3,362,450	397,111	4,594	543
1989	802	3,599,138	499,675	4,488	623
1990	873	3,798,170	645,600	4,351	740

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EQUIVALENCY PAYMENTS

FY 90 PROGRAM SUMMARY BREAKDOWN

SENIOR CITIZENS

MUNICIPALITIES	NO. OF APPLICANTS APPROVED	TOTAL ACTUAL REBATE ($)	TOTAL QUALIFYING REBATE ($)	AVERAGE ACTUAL PAYMENT ($)	AVERAGE INDIVIDUAL SHORTFALL ($)
Anchorage	426	353,199.55	356,767.22	829	8
Craig	1	65.04	65.70	65	1
Fairbanks No. Star	89	77,142.97	77,922.19	867	9
Haines	6	2,220.59	2,243.02	370	4
Juneau	107	74,281.85	75,031.50	694	7
Kenai Peninsula	63	22,520.69	22,748.17	357	4
Ketch. Gateway	33	22,807.99	23,038.37	691	7
Kodiak Island	30	7,947.83	8,028.11	265	3
Mat-Su	30	15,543.53	15,700.54	518	5
Nenana	1	312.74	315.90	313	3
Petersburg	5	2,052.27	2,073.00	410	5
Sitka	15	4,630.80	4,677.58	309	3
Skagway	3	916.96	926.22	306	3
Valdez	1	1,115.60	1,126.87	1,116	11
Wrangell	8	3,216.66	3,249.15	402	4
STWD. SC TOTAL	**818**	**$587,975.67**	**$593,913.54**	**$719**	**$7.26**

SENIOR CITIZEN AND DISABLED VETERAN PROPERTY TAX EQUIVALENCY PAYMENTS

FY 90 PROGRAM SUMMARY BREAKDOWN

CONTINUED

DISABLED VETERANS

MUNICIPALITIES	NO. OF APPLICANTS APPROVED	TOTAL ACTUAL REBATE ($)	TOTAL QUALIFYING REBATE ($)	AVERAGE ACTUAL PAYMENT ($)	AVERAGE INDIVIDUAL SHORTFALL ($)
Anchorage	39	43,025.29	43,459.89	1,103	11
Fairbanks North Star	9	8,429.30	8,575.05	937	14
Juneau	1	1,207.99	1,220.19	1,208	12
Kenai Peninsula	1	103.02	104.06	103	1
Ketchikan Gateway	1	1,292.31	1,305.36	1,292	13
Kodiak Island	1	529.73	535.08	530	5
Matanuska-Susitna	2	809.69	817.87	810	8
Petersburg	1	772.20	780.00	772	8
STATEWIDE DV TOTAL	**55**	**$56,169.53**	**$56,797.50**	**$1,021**	**$11.42**
STWD. PROGRAM TOTALS	**873**	**$644,144.60**	**$650,711.04**	**$738**	**$7.52**

Rebate payments based on rents paid during 1989.

Appendix C
SENIOR CITIZEN SPECIAL ASSESSMENT DEFERMENT PROGRAM

(WATER/SEWER PROGRAM)

AS 29.46.090

This program was repealed as of 1/1/87.

The law provided for deferred payment of special assessments levied by municipalities to install sewer and/or water systems to homes of eligible applicants. Property owned and occupied by permanent residents of the state, 65 years of age or older, was eligible.

The State reimbursed municipalities for revenue lost in operation of this program. The reimbursement satisfied municipal liens and a lien in favor of the State was recorded. The lien is due and payable when the property is sold or transfered, except to a spouse, widow, widower, or minor heir. Qualification must be verified each year.

MUNICIPALITY	TOTAL NUMBER OF LIENS	TOTAL LIEN DOLLAR AMOUNT
ANCHORAGE	12	42,453.94
CORDOVA	6	3,116.25
FAIRBANKS NORTH STAR BOR.	25	53,594.57
CITY & BOROUGH OF JUNEAU	39	30,141.76
MATANUSKA-SUSITNA BOROUGH	4	14,279.19
CITY & BOROUGH OF SITKA	3	16,420.00
STATEWIDE PROGRAM TOTALS:	**89**	**$160,005.71**

TOTAL 1990 LIENS RELEASED AND DOLLARS RETURNED TO THE STATE OF ALASKA

1990 LIENS RELEASED	$ RETURNED TO THE STATE OF ALASKA
12	**$19,380.41**

Appendix D

FARM USE LAND ASSESSMENT PROGRAM
AS 29.45.060

The program was inactive during the first four years of operation because agricultural and rural real estate wasn't assessed as highly as urban real estate.

The farm use land assessment program requires a differential assessment for qualified farm land; owner's pay taxes on the land value as a farm, the State pays taxes on the remaining value. If the land is converted to a use unsuited to farming, the owner must pay the deferred tax for the preceding seven years. This program has not been funded since 1986.

1990 PROGRAM SUMMARY BREAKDOWN

Municipality	Number of Applicants	Number of Acres	Full & True Value ($)	Value Deferred ($)	Deferred Tax ($)
Anchorage	2	104	1,097,200	355,688	12,939
Fairbanks	23	3,308	6,907,044	4,668,569	65,558
Kenai	11	1,636	2,379,600	1,682,000	15,659
Kodiak	4	382	1,784,600	1,381,768	6,218
Mat-Su	60	9,077	16,200,400	5,174,000	154,768
Total	**100**	**14,507**	**28,368,844**	**13,262,025**	**255,142**

* No appropriation

NINE-YEAR SUMMARY OF PROGRAM PERFORMANCE

Fiscal Year	Number of Applicants	Number of Acres	Full and True Land Value ($)	Total Deferred Value ($)	Total Deferred Tax ($)
1982	115	19,197	29,653,344	20,595,440	142,249
1983	115	19,636	23,862,462	22,006,210	122,924
1984	121	19,159	29,328,035	26,113,035	201,025
1985	119	18,147	31,653,580	28,566,334	220,046
1986	119	16,973	50,355,100	38,141,410	255,473
1987	130	16,576	44,584,528	39,999,314	296,265
1988	127	17,637	54,047,954	41,793,448	345,499
1989	108	15,610	30,452,932	21,726,115	248,198
1990	100	14,507	28,368,844	13,262,025	255,142